

Mechanism	Tax rate	Financial sustainability <sup>1</sup>	Sufficiency <sup>2</sup>	User equity	Social equity	Flexibility	GHG emissions	Transparency	Efficiency
1. Increase flat rate of per-gallon excise tax (gasoline and diesel)	\$0.072 per gallon	-89	1.253						
2. Add inflation index to flat per-gallon excise tax rate	\$0.072 per gallon indexed at 2% per year ends at \$0.104	-47	1.496						
3. Add fuel efficiency index to flat per-gallon excise tax	\$0.094 per gallon indexed at avg of 4% per year	22	1.888						
4. Add sales tax based on price of fuel	2.3% of spot price in Dec 2021	-87	1.112						
5. Add variable-rate excise tax based on price of fuel	2.9% of 2021 annual avg price	-66	1.364						
6. Increase basic license fee	\$40 per vehicle per year	-17	1.665						
7. Increase value-based rate of governmental services tax	Additional 0.12% of vehicle value (current average is around 0.7%)	81	2.129						
8. Add fee based on vehicle weight	Approximately 30% increase in existing rates	-4	1.727						
9. Add fee based on vehicle fuel economy rating	\$100 per 50+ MPG \$60 for 40-50 MPG \$50 for 30-40 MPG \$40 20-30 MPG \$30 <20 MPG	-25	1.6						
10. Add fee based on vehicle engine type	\$100 per EV plus \$39.13 for all others per year	43	1.87						
11. Add fee based on vehicle age	\$55 <5 yrs old \$45 5-9 yrs old \$35 10-14 yrs old \$25 15-19 yrs old	-13	1.702						
12. Add a distance-based charge for light-duty vehicles	\$0.004 per mile driven	-1	1.744						
13. Add a weight-distance-based charge for medium- and heavy-duty vehicles	\$0.061 per mile driven	16	1.829						
14. Add a tax on EV batteries	\$2 per kWh battery capacity per year	N/A	0.635						
15. Add a tax on tires	\$50 per tire	-17	1.665						
16. Add a tax on EV electricity consumed	\$0.02 per kWh consumed	N/A	0.254						
17. Value added tax on goods movement	2% on all trucking costs	16	1.829						
18. Parcel delivery fees	\$0.74 per delivery	27	2.04						
19. Ride-share surcharges	11%	-20	1.608						
20. Cordon charges in urban areas	\$1.37 per trip (LV downtown only)	-80	1.313						
21. Carbon tax	\$38 per ton CO2	-95	1.242						
22. Street utility fee	\$80 per household	29	1.881						
23. Payroll tax	2% of gross wages	-28	1.637						
24. Land use impact fees	1% of development value	37	1.952						
25. General funds	N/A	N/A	N/A						

<sup>1</sup> Figures for financial sustainability reflect the difference between VMT growth and revenue growth in 2040, indexed to 100 in 2021.

<sup>2</sup> Figures for sufficiency reflect net present value of the revenue mechanism discounted at 4% for the period 2021-2040. Relative assessments for sufficiency also take into account tax rates.