Elise M. Nieshalla State Comptroller

MVH Gross Receipts Data Report

Introduction

The MVH Gross Receipts Data Report provides additional details on gross receipts collected by the State used to calculate the MVH distribution to local units of government between July 1, 2023, and June 30, 2026. The information presented represents only the portion of revenue specific to the MVH distribution. For more information about standard MVH calculations, click here.

Revenue Sources

The MVH distribution is funded by 23 total revenue sources. The Report contains details about the five that make up over 98% of revenue in the MVH distribution and a sixth that represents the other 18 sources. These revenue sources include:

1. Gasoline Use Tax (GUT)
2. Gasoline Excise Tax (GET)
3. Special Fuel Tax
4. IRP Registration Fees
5. Vehicle Registration & Title Fees
6. Other Revenue

Only the GUT and GET revenue sources, which represent half of the total MVH distribution, have been impacted by the Gas Tax Holiday. The remaining revenue sources continue to be distributed during the suspension period.

Collection Period & Distribution Frequency

The Department of Revenue (DOR) collects taxes daily. The Comptroller's Office distributes the prior month's collections. For example, if the gasoline vendor collects the tax in January, it is remitted to DOR in February and distributed by the Comptroller's Office in March.

State Fiscal & Revenue Timing

The Report presents the gross receipts based on the State fiscal year (July 1 – June 30).

Certain revenues require an annual statutory adjustment. At the start of each fiscal year, the first $70 million in GET collections—shared by MVH and LRS—is transferred to the State Highway Road Construction and Improvement Fund (SHRCIF). As a result, August distributions from MVH and LRS to local units are typically lower than in other months. If July collections fall short of $70 million due to factors such as a gas tax holiday, transfers to SHRCIF continue until the full amount is met.

Additional Resources
Additional information about calculating the MVH distribution including adjustments, statutory authority, local government recipients and distribution factors used can be found here.

Each month, the Comptroller's Office posts a detailed distribution report, including each recipient and their amount, on our website.

LRS Gross Receipts Data Report

Introduction
The LRS Gross Receipts Data Report provides additional details on gross receipts collected by the State used in the LRS distribution to local units of government between July 1, 2023, and June 30, 2026. The information presented represents only the portion of revenue specific to the LRS distribution.

Revenue Sources
The LRS distribution is funded by 14 total revenue sources. The Report contains details about the two revenue sources that make up 95% of the LRS distribution, along with a third category representing the remaining 12 sources. These revenue sources include:

1. Gasoline Excise Tax (GET)
2. Special Fuel Tax
3. Other Revenue

Only the GET revenue source, which is part of the fuel-related tax categories, was impacted by the gas tax holiday. Special Fuel Tax and all remaining LRS revenue sources continue to be collected and distributed during the suspension period.

Collection Period & Distribution Frequency
DOR collects taxes daily. The Comptroller's Office distributes the prior month's collections. For example, if a taxpayer remits on February 15, the revenue will be included in the distribution processed on March 10.

State Fiscal & Revenue Timing
The Report presents the gross receipts based on the State fiscal year (July 1 – June 30).

Certain revenues statutorily require an annual adjustment. At the start of each fiscal year, the first $70 million in GET collections—shared by MVH and LRS— is transferred to the State Highway Road Construction and Improvement Fund (SHRCIF). As a result, August distributions from both of these funds to local units are less than in other months. If for some reason, such as a gas tax holiday, the amount collected in July does not reach $70 million, the collection for SHRCIF continues until it is complete.

Additional Resources

Additional detailed information about mechanically calculating the LRS distribution including adjustments, statutory authority, local government recipients, and distribution factors used can be found at **in.gov/comptroller**.

Monthly, the Comptroller's Office posts a detailed report of the distribution including each recipient and their distributed amount.