

STATE SUMMARY OF COUNTY TRANSPORTATION FUNDING AND FINANCE

MASSACHUSETTS COUNTIES

FUNDING SOURCES FOR COUNTY TRANSPORTATION PROJECTS

From County Funds

- County commissions have jurisdiction over all roads and bridges within the political boundaries of their subdivision.
- Commissions may assess the land which benefits from the construction or improvement of a highway, a proportion of the cost and the rest must be paid by the county

COUNTIES FACE THE FOLLOWING CHALLENGES IN FUNDING AND FINANCING TRANSPORTATION PROJECTS

- The state motor fuel tax is no longer providing the same purchasing power due to inflation. Coupled with increases in fuel efficiency, the gas tax is not funding the transportation system to the degree that it did in the past. The purchasing power of the 21 cent per gallon gas tax (which was last increased in 1991) in 2012 dollars is worth 12 cents.
- The state gas tax has not been raised in 23 years. The Massachusetts state gas tax rate of 21 cents per gallon is significantly lower than in many of the neighboring states.

Share of County Owned Road Miles Out of Public Roads Statewide	8%
Share of County Owned Bridges Out of Public Bridges Statewide	3%
Share of Structurally Deficient Bridges Out of County Owned Bridges	-

COUNTY FINANCIAL AUTHORITY

	County Authority	Limitations
Levy Property Taxes	X	Counties have limitations on property tax rates.
Levy Personal Property Taxes		
Levy Local Option Sales Taxes		
Levy a Local Gas Tax		
Charge a Motor Vehicle License or Registration Fee		
Form Special Districts for Transportation		