

Vehicle Registration Fee	Gas Tax
Pros	Pros
<ul style="list-style-type: none"> • Efficient to administer – tax is collected by the state; minimal administration costs • Second highest level of support in recent county community surveys • Considered fair – it is a user fee, correlated to use of roads; taxes those with vehicles that use the roads • More likely to gain support from city residents since city would also receive revenue • Reliable revenue stream, which grows with population • Less likely to be opposed by business groups 	<ul style="list-style-type: none"> • Efficient to administer – tax is collected by the state; minimal administration costs • Highest level of support in recent county community surveys • Considered fair – amount of tax paid is proportional to amount of fuel used; taxes direct beneficiaries of road maintenance • Collects revenue from outside the county
Pro/Con	Pro/Con
<ul style="list-style-type: none"> • County required to split revenue with the cities (60/40) • Funding can be used for capital construction or maintenance • Certain vehicles are exempt, including buses, farm trailers, light trailers, campers, government, etc. 	<ul style="list-style-type: none"> • County may split revenue with cities • Funding can be used for capital construction or maintenance • Washington & Multnomah counties, Milwaukie, Canby and Portland, already have local gas taxes
Cons	Cons
<ul style="list-style-type: none"> • Since funds will go to the county and 16 cities, public could be confused about how the funds will be used • If state talks about increasing the state VRF, it could reduce public support for a county VRF 	<ul style="list-style-type: none"> • May be more opposition by residents of cities that have or plan to have their own gas tax • If state talks about increasing the state gas tax, it could reduce public support for a county gas tax • Likely to be opposed by petroleum industry • Unreliable revenue stream as amount of revenue is limited by changes in consumer spending and increased fuel-efficiency