

**Exhibit 5-20: Evaluation of Potential Revenue Sources Against Generally Accepted Evaluation Criteria**

	Revenue Adequacy	Stability/Predictability	Responsiveness to inflation	Flexibility	Appropriateness of dedication	Compliance costs	Administrative costs	Equity by vehicle class	Equity by income group	Equity by geography	Relationship to economic efficiency	Point of taxation and incidence	Evasion potential	Ease of Implementation	Average
Fuel tax															
Indexed fuel tax															
Motor fuel sales tax															
Value added tax															
Registration fee															
Personal property tax															
Vehicle sales tax															
Traditional tolls															
Tolling new lanes															
Tolling existing lanes															
VMT fees															
Indexed VMT fees															
Congestion pricing															
Local option sales tax															
Impact fees															
Innovative finance *															
Public-private partnerships *															
Container fees															
Customs duties															

\* Assumes repayment from tolls



This chart provides a subjective evaluation of a series of alternative revenue sources against a set of criteria.  
 Source: Commission Staff analysis.