North Dakota
Highway Tax Distribution Fund
NDCC 54-27-19

Total Highway Tax Distribution Fund

2.7% to Township Road & Bridge Fund

34.5% to Counties/Cities
Allocated to Counties Based on % of Total Vehicle Registrations in Each County

61.3% to State Highway Fund

1.5% to Public Transportation Fund

Counties w/ NO cities with a population > 10,000

Cities: 27% of the Total County Amount allocated based on population of cities within the county
County: Remaining 73% of the Total County Amount

Counties w/ one or more cities with a population > 10,000

Cities (1-999 pop.): 1.5 x population x per capita amount*
Cities (1000-4999 pop.): 1.25 x population x per capita amount*
Cities (5000+ pop.): population x >5k per capita amount^
County: Total County Allocation less amounts allocated to cities within county

* Per Capita Amount:
27% x Total Amt Allocated to All Counties
÷ Total Statewide City Population (All Counties)

^ >5k Per Capita Amount:
27% x Total Amt Allocated to All Counties
- Amount Allocated to Cities (1-999 pop.)
- Amount Allocated to Cities (1000-4999)
Net Amount to Calculate >5k Per Capita Amount
÷ Total Population of ALL Cities w/ >5k population (including cities in counties w/ no >10k cities)