

**TRANSPORTATION RESEARCH THESAURUS (TRT)
TERM REVIEW FORM v2.0**

Date 5-19-10

Term Taxes and taxation

Proposed by ucb_tris

Citation(s)

Alternative Transportation Fuels: Oil Import, Highway Tax, and Implementation Issues
http://digital.library.unt.edu/ark:/67531/metacrs317/m1/1/high_res_d/

TECHNIQUES FOR ASSESSING THE SOCIO-ECONOMIC EFFECTS OF VEHICLE MILEAGE FEES

Interest in this topic has arisen because it has become evident that the gasoline tax – the primary way that highway user fees are collected at both state and federal levels in the U.S. – may no longer be able to generate the funds needed to build and maintain the highway system.

http://ntl.bts.gov/lib/30000/30200/30267/0801_McMullen_VehMileageFeesFinalReportFinal.pdf

Definition

Scope note (if needed) REVIEW entire facet; see Q4 2009 for research; REVIEW entire facet; see Q4 2009 for research

What facet? <http://one.dot.gov/rita/ProgOffs/ntl/Shared Documents/TRT Team/2009 TRT Terms/Q3 Terms/Q3 2009 Final Vote Ballot.xls>

Current Facet:

Taxes (Cfd)

Types of taxes (Cfda)

- Carbon taxes (Cfdac)
- Fuel taxes (Cfdaf)
- Sales tax (Cfdas)
- Property taxes (Cfdat)

Taxation (Cfdr)

- Highway user taxation (Cfdra)
- Local taxation (Cfdrl)
- Apportionment (Cfdrn)
- State taxation (Cfdrs)

Tax receipts (Cfdt)

Preferred Facet:

Taxes and taxation (Cfd)

- Apportionment (Cfda)
- Carbon taxes (Cfdc)
- *Excise taxes (Cfde)
- Federal taxes (Cfdf)
- Fuel taxes (Cfdg)
- Highway user taxes (Cfdh)
- Local taxes (Cfdj)
- Property taxes (Cfdp)
- Sales taxes (Cfds)
- State taxes (Cfdu)
- Tax receipts (Cfdt)
- *Tax credits (Cfdx)

Proposed Facet:

Types of taxes (Cfda)

- Federal Taxes**
 - Apportionment.
 - Carbon taxes
 - Excise taxes
 - Highway user taxes
- Local taxes**
 - Sales taxes
 - Property taxes
- State taxes**
 - Fuel taxes
- Tax receipts (Cfdt)**

Associative relationships

Related terms: Vehicle miles of travel (Bteb)

Cross-references:

USE/UF terms

Variant forms

Homographs

Usage/Warrant/Statistics (# of hits/search results for term in quotes, e.g., "automobile factories")

- Search term, variants, and/or synonyms identified if necessary
- Use a minimum of five sources
- Note currency of term usage

CATALOGS	TI	KW	SU	AB
NTL Digital Repository	0	6	0	N/A
VDOT OneSearch				
DOT HQ	0	8	0	N/A
FHWA	N/A	0	N/A	N/A
NUCAT (NUTL)	48	172	0	N/A
TranWeb (NUTL)	0	0	0	N/A
NTIS	9	51	N/A	151
TRIS Online	1	4	0	N/A
UMTRI	1	1	0	N/A
RiP	0	0	0	N/A
VDOT	N/A	0	N/A	N/A
WorldCat	2329	2981	34	N/A
Google StateDOT	N/A	10	N/A	N/A
Google Scholar	N/A	15K	N/A	N/A
Other thesauri, taxonomies, or schemes				
LCSH				
Taxonomy Warehouse				

Other/Comments 4th Q 2009

Usage/Warrant/Statistics

CATALOGS	TI	KW	SU	AB
NTL Digital Repository	0	8	0	1
VDOT OneSearch				
DOT HQ	1	1	0	1
FHWA	0	0	0	0

Northwestern Trans Lib	0	2	0	0
NTIS	0	0	0	0
TRIS Online	1	27	23	3
UMTRI	-	-	-	-
RiP	0	0	0	0
VDOT	-	1	0	1
WorldCat	1977	2575	60	2575
Google StateDOT	7	7	7	7
Google Scholar				
Other thesauri, taxonomies, or schemes				
LCSH				
Taxonomy Warehouse				

Action Add X Update Decline Remove Park

Type Preferred term Non-preferred term