What is the Highway Trust Fund?

The United States Highway Trust fund is a transportation fund comprised of three accounts: the Highway Fund, the Mass Transit Account, and the Leaking Underground Storage Tank Trust Fund. The Highway Trust Fund is financed via a federal fuel tax of 18.4 cents per gallon of gasoline and 24.4 cents per gallon of diesel fuel. The taxes are distributed as follows:

Gasoline:
15.44 cents – Highway Fund
2.86 cents – Mass Transit Account
0.1 cents – Leaking Underground Storage Tank Trust Fund

Diesel:
21.44 cents – Highway Fund
2.86 cents – Mass Transit Account
0.1 cents – Leaking Underground Storage Tank Trust Fund