



Considerations for Ride-hailing Assessments

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MAPC Staff

Alison Felix, *Principal Planner & Emerging Technologies Specialist*

Travis Pollack, *Senior Transportation Planner*

Eric Bourassa, *Transportation Director*

Lizzi Weyant, *Deputy Executive Director*

Marc Draisen, *Executive Director*

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This briefing is part of a series on [transportation policy and finance proposals by the Metropolitan Area Planning Council \(MAPC\)](#) as the Commonwealth considers new funding streams to support transportation services and infrastructure while meeting the Commonwealth's climate goals.

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Introduction and Background

Transportation Network Companies (TNC), such as the ride-hailing platforms Uber and Lyft, contribute to increased traffic congestion¹ and emissions due to the constant circulation of their vehicles picking up and dropping off passengers and can discourage the use of public transportation, particularly in urban areas. Of note, MAPC's [Fare Choices](#) (2018) report found through its survey of ride hailing passengers that 12% would have otherwise walked or biked to their destination and 42% would have used public transit, which means that not only do TNCs contribute to growing congestion on streets, but the average ride represents lost revenue for the MBTA. In addition, according to a [study by Fehr & Peers in 2019](#), nearly one-third of TNC vehicle miles in Boston were spent deadheading, where drivers are idling or circling while waiting for a passenger assignment.

To address the adverse effects of congestion and emissions and to find new methods of revenue generation for continued investment in transportation infrastructure, many cities and states impose assessments on TNCs. Some cities and states, like Massachusetts, assess a flat per-ride fee, while others assess a percentage fee of the total fare, similar to a sales tax.

Between 2017 and 2023, there have been more than 450 million ride-hailing trips in Massachusetts, and the Commonwealth has collected more than \$90 million from rideshare companies from the per-ride assessment of \$0.20. If Massachusetts's TNCs assessment were a percentage of the fare, **a 6.25% TNC assessment would generate an estimated \$120 million to \$140 million annually.**

This briefing provides an overview of the various TNC assessment methods currently employed by cities and states alongside recommendations for the Commonwealth to consider.

Massachusetts Compared to Other Cities and States

Massachusetts currently assesses TNC fees at \$0.20 per trip. This assessment is well below regional and national averages and has remained unchanged since legislation was first adopted in 2016, although there have been several proposals to increase the assessment. The revenue from this assessment is split evenly² between the city or town where the rides originated and the state's Commonwealth

1 For example: The San Francisco County Transportation Authority (SFCTA) reported 50 percent of the rise in congestion in the city between 2010 and 2016 was attributed to TNCs. <https://www.sfcta.org/projects/tncs-and-congestion>.

2 Chapter 176 of the Acts of 2022, [An Act Relative to Massachusetts's Transportation Resources and Climate](#)

Transportation Fund (CTF), which is primarily allocated to MassDOT and the MBTA³. In 2023, 78.7 million TNC trips originated in the Commonwealth, which generated \$15.7 million in revenue collected from rideshare companies. The legislation mandates that the \$0.20 fee does not get passed to either the rider or the driver⁴.

MAPC conducted research to evaluate TNC assessments in other cities and states and determined that TNCs are subject to regulatory fees in at least 39 cities and counties, 20 states, and the District of Columbia. We learned that TNC assessments are charged using one of two mechanisms -- a flat rate per trip or a percentage of a rider's total fare. At least two states (Georgia and Colorado) revise the flat rate regularly to reflect inflation based on the Consumer Price Index. Massachusetts uses a flat assessment per trip, which is not adjusted to reflect inflation.

Figure 1 illustrates how the Commonwealth's \$0.20 per trip TNC assessment compares to other cities and states. **Figure 2** identifies the cities and states that impose a percentage assessment of the rider's total fare. Several states and cities levy their sales or excise taxes on TNC rides, which range between 3% and nearly 9%; Massachusetts' sales tax is 6.25%. More detailed information on cities and states that utilize a flat assessment, or a percentage of a rider's total fare, is provided in **Tables 1** and **2** at the end of this report.

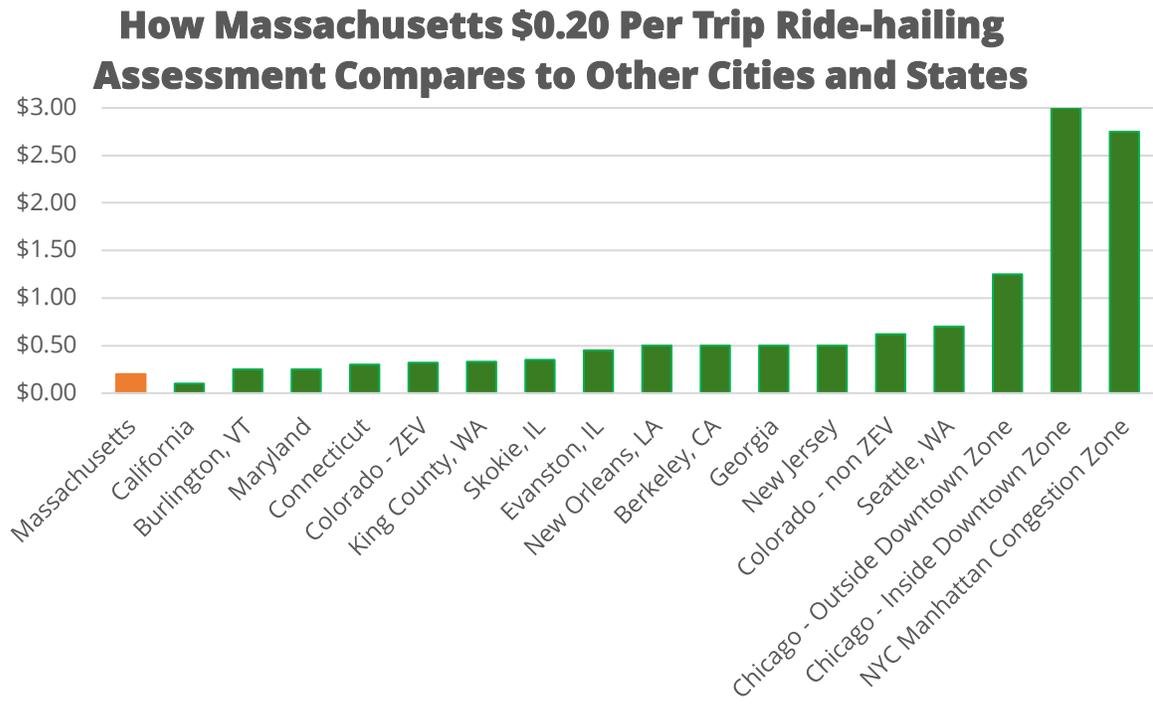
It's worth noting that some cities and states have more than one type of TNC assessment fee. In these cases, the fees are stacked. For example, California has a \$0.10 statewide assessment fee, allocated towards a fund to support wheelchair accessible vehicle services. In addition to the statewide assessment fee, the cities of Berkeley and San Francisco impose a separate assessment fee.

New York City imposes both flat and percentage fees and is treated separately from the rest of New York. However, if trips begin outside the city and end within the city, they are subject only to the state's 4% tax. State and local sales taxes in New York City add up to 8.875%. Together, with the 3% Black Car Fund charge for workers' compensation applied across New York State, the total amount may be 11.875%. This percentage fee does not include the \$2.75 congestion surcharge for ride-hail trips that begin or end in Manhattan's "Congestion Zone" south of 96th Street.

3 Legislation enacted November 3, 2016, [An Act Regulating Transportation Network Companies](#)

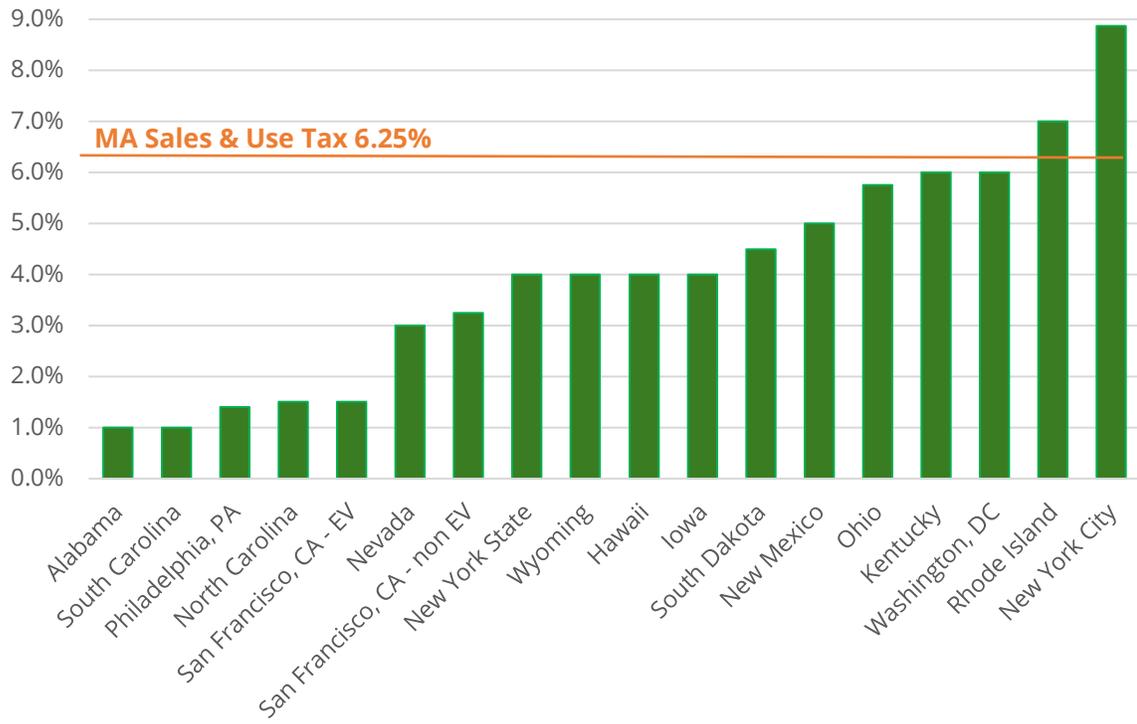
4 <https://malegislature.gov/Laws/GeneralLaws/PartI/TitleXXII/Chapter159A1~2/Section1> Legislation enacted November 3 2016, [An Act Regulating Transportation Network Companies](#) Section 7. "A transportation network company shall not charge a transportation network rider or a transportation network driver, as defined in section 1 of chapter 159A½, for the cost of the per-ride assessment."

Figure 1. Per Trip Assessments in Massachusetts and Other Cities and States



ZEV = Zero Emission Vehicle

Figure 2. Cities and States with Percent Assessment of Ride-hailing Fares



Municipal Projects from TNC Assessments

Outside Massachusetts, assessments collected by municipalities and states typically fund a range of activities and projects, including: transit operations and upgrades; accessibility improvements; private vehicle for hire support; infrastructure; administrative services and general funding.

Within Massachusetts, half of the revenue from the assessment is allocated to the municipality based on the number of rides originating in the municipality. The municipality can use these funds for transportation-related projects. The other half of the assessment revenue goes to the Commonwealth Transportation Fund, which is primarily channeled to MassDOT and the MBTA.

Municipalities in Massachusetts rely on their share of the TNC assessment funds to implement various transportation-related projects. Examples of municipal projects made possible by 2022 per-ride assessment funds include: **Boston** allocated over \$2.8 million to advance projects supporting Go Boston 2030, the City's long-term mobility plan, including street improvements, bikeshare, and a Fairmount Line Urban Rail Study. **Brookline** spent over \$126,800 to subsidize transportation programs for older adults. **Worcester** used over \$123,500 to fund construction of bicycle, pedestrian, and traffic calming projects

through its Complete Streets Safety Improvements and Traffic Calming programs. **Quincy** invested over \$97,000 for ferry service advancements. **Revere** used approximately \$91,700 in TNC funds to complete two roadway resurfacing projects. **Malden** allocated over \$86,800 for signal improvements at two intersections.

The box on this page provides examples of how municipalities with smaller annual TNC assessment revenues have used the funds for various transportation projects.

Examples of Municipal Use of TNC Assessment Funds

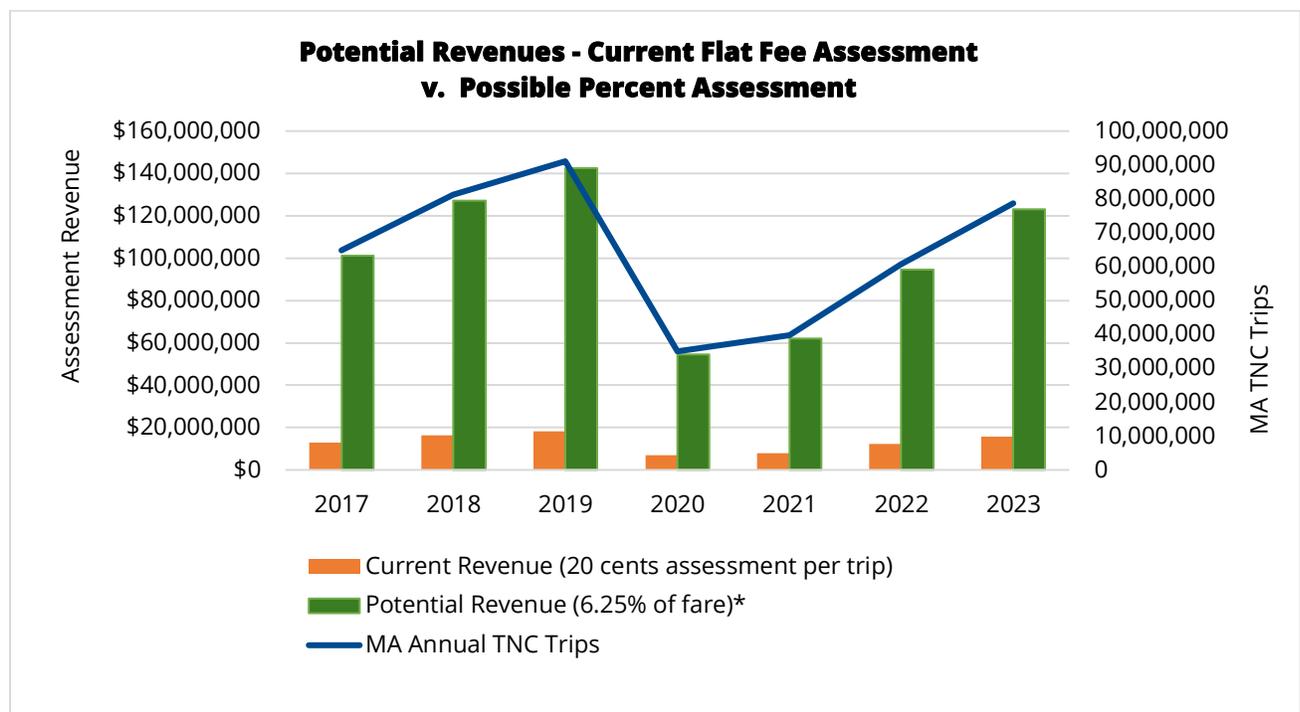
- Chelsea:** \$69,250 for sidewalk improvements, including resurfacing and ADA compliant ramps.
- Peabody:** \$28,650 to install conduit and electrical components for EV charging stations in municipal parking lots.
- Arlington:** \$23,600 for operating costs of the town's Bluebikes bikeshare system.
- Danvers:** \$16,000 for Senior & Social Services Transportation program, which provides shuttle services related to medical appointments, meals, and other activities.
- Andover:** \$12,000 to develop an Active Transportation Master Plan.
- Chelmsford:** \$10,800 to replace school speed limit signs at Chelmsford Schools.
- Reading:** \$6,450 for improvements around the downtown MBTA Train Depot, including accessibility and safety improvements, and lighting enhancements.
- Marblehead** - \$4,920 towards a rail trail project.

Source: [2022 Report from DPU TNC Division](#)

Potential Revenues and Uses

Between 2017 and 2023, there have been more than 450 million ride-hailing trips in the state. Massachusetts has collected more than \$90 million from rideshare companies from the per-ride assessment of \$0.20. If Massachusetts’s TNCs assessment were a percentage of the fare, a 6.25% TNC assessment **could have potentially generated an additional \$614.8 million in revenue**⁵ during that time period, as shown in **Figure 3**. TNC ridership dropped significantly in 2020 with the COVID-19 pandemic; however, it has risen each year since, and was almost back to 2018 levels in 2023. **Assuming TNC ridership rebounds to 2019 levels, a 6.25% TNC assessment would generate an estimated \$140 million annually.** These estimates are based on a \$25 average fare per trip, as explained in the footnote below and in **Figure 3**.

Figure 3. Current versus Potential TNC Revenues



*Potential revenue estimated by MAPC based on 6.25% assessment of \$25 average fare, excluding driver tip. Current revenues and TNC annual trip data for 2017-2023 taken from MA Department of Public Utilities TNC Division reports.

⁵ Calculated for trips from 2017-2023, at \$25 average fare and assessed at 6.25% sales tax. Average fare of \$25 based on 1.) [Lyft pricing for Greater Boston](#) assuming an average trip of 13.5 miles and 22.6 minutes from MA DPU data; 2.) Uber ride share costs for Boston area according to [NetCredit](#); 3.) average cost of ride sharing in the US according to [Statista](#).

Recommendations

- **Consider adopting an assessment charged as a percentage of the total fare**
The current flat assessment in the Commonwealth, which is significantly lower than the national average, does not adjust for the changing costs of ride-hailing services over time. Implementing a TNC assessment that aligns with the Commonwealth's sales tax rate of 6.25% would address inflation and scale with the externalities that a ride imposes—congestion, emissions, etc.— because TNC fares are a function of time and distance traveled.
- **Consider adopting a surcharge for downtown areas to encourage transit use and discourage TNC congestion, similar to [Chicago's Downtown Zone Surcharge](#) and [Manhattan's Congestion Surcharge](#)**
Chicago imposes a surcharge on trips that start or end within a designated Downtown Zone Area during peak times on weekdays (Monday to Friday) between 6 a.m. and 10 p.m. These surcharges are intended to encourage the use of public transportation. Since 2020, Chicago's TNC assessment is \$1.25 per trip outside the Downtown Zone Area and \$3.00 within it. New York City imposes an assessment of \$2.75 per non-shared ride and \$0.75 for a shared ride (in addition to percentage assessments) for trips that begin or end in a designated "Congestion Zone" in Manhattan. The purpose of this assessment structure is to manage congestion created in part by for-hire transportation in Manhattan (TNCs, limos, taxis).
- **Consider an assessment aimed at minimizing deadheading**
TNCs contribute to vehicle miles travelled, congestion, and greenhouse gas emissions because of the considerable time they spend "deadheading," or driving without passengers. According to a [study by Fehr & Peers in 2019](#), nearly half of TNC vehicle miles in Boston were spent deadheading. Data from the Mass. Department of Public Utilities found that the average TNC trip length has increased from [4.5 miles in 2017](#) to [5.93 miles in 2023](#), suggesting that there has been an increase in the miles driven by TNCs – both with and without passengers.

Introducing an assessment aimed at minimizing deadheading could lessen congestion and greenhouse gas emissions, while also raising revenue. This could be in the form of a rule that would require the companies pay a penalty if missing deadheading targets; for example, the companies would be assessed a penalty if more than 50% of ride-hail miles travelled were without a passenger in a given quarter or calendar year.

- Consider adopting an assessment that encourages shared rides**

Several states and municipalities including Georgia, New Jersey, and New York City have a lower assessment for shared TNC rides to encourage shared trips and reduce the number of vehicles and deadheading. If the assessment for a shared ride were substantially lower than a solo ride, both riders and TNC providers would have an incentive to use shared rides, which in turn could reduce per-person trip vehicle miles travelled and vehicle emissions.
- Consider Allocating a Portion of the Assessment Fee to Fund Electrification Efforts**

There is a need for continued and expanded electrification incentives supported directly by the ride for hire industry. TNCs should consider allocating a portion of the assessment fee to fund electrification efforts. This fee could be used for state programs designed to only benefit participating drivers. The structures of [Uber's Clean Air Plan in London](#) and [New York City's Black Car Fund](#) could be used as models.
- Ensure TNC assessments are equitable**

To protect driver earnings and to maintain affordability of ride-hailing services, the Commonwealth's current TNC fee regulation mandates that the assessment cannot be passed on to either drivers or riders⁶. California and Seattle dedicate a portion of TNC assessment revenues to fund TNC service with wheelchair accessible vehicles so that individuals with mobility impairments have equitable access. Some states and municipalities also exempt TNC assessments for trips that are funded by transit and that are for medical trips (known as paratransit). Massachusetts could consider applying a portion of the assessment to support wheelchair accessible vehicle services while exempting paratransit trips from the assessments.
- Continue funding local projects from the assessment**

Within Massachusetts, half of the revenue from the assessment is allocated to the municipality based on the number of rides originating in the municipality. The assessment provides critical local funding for street maintenance and safety improvements that supplement other local transportation funding resources. Any changes to the Commonwealth's TNC assessment should continue revenue sharing with municipalities

⁶ Legislation enacted November 3, 2016: [An Act Regulating Transportation Network Companies](#)

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Table 1. States and Municipalities with Flat Rate TNC Assessments

*If no information was available assessments are assumed to be deposited into the state or municipal general fund.

Location	Assessment/ Fee	Revenue Allocation*	Legislation Link	Notes
Berkeley, CA	\$0.50 per non-shared ride and \$0.25 for shared-ride	--	https://berkeley.municipal.codes/BMC/7.71	Fee is in addition to other CA assessments
Burlington, VT	\$0.25 per trip	--	https://www.burlingtonvt.gov/sites/default/files/CT/Taxi/VfH%20Ordinance.pdf	--
California	\$0.10 per trip	Revenue is distributed back to TNCs via a TNC Access for All fund to implement Wheelchair Accessible Vehicle services	https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=PUC&division=2.&title=&part=&chapter=8.&article=7	See also CA percentage assessment
Chicago, IL	\$1.25 per single trip without Downtown Zone Surcharge and \$3.00 with Downtown Zone Surcharge; \$0.65 per shared ride without Downtown Zone Surcharge and \$1.25 with Downtown Zone Surcharge	Transit	https://www.chicago.gov/city/en/depts/bacp/supp_info/city_of_chicago_congestion_pricing.html	The Downtown Zone Surcharge applies to any trip that starts or ends within the designated Downtown Zone Area during peak times, weekdays (M-F) between 6AM and 10PM. Fees are meant to incentivize public transit options and shared trips.
Colorado	\$0.62 per trip; \$0.32 per trip for zero emission vehicles	Clean Fleet Enterprise that supports and incentivizes the use of electric vehicles	https://leg.colorado.gov/sites/default/files/2021a_260_signed.pdf	--

Location	Assessment/ Fee	Revenue Allocation*	Legislation Link	Notes
Connecticut	\$0.30 per trip	General fund	https://www.cga.ct.gov/current/pub/chap_244c.htm	Excludes taxis and liveries
Evanston, IL	\$0.45 per non-shared ride and \$0.20 for shared-ride	--	https://library.municode.com/il/evanston/ordinances/code_of_ordinances?nodeId=930257	--
Georgia	\$0.50 per non-shared ride and \$0.25 for shared-ride	Transit	https://dor.georgia.gov/fees-and-excise-tax-bulletin-transportation-services-tax	Includes all for-hire ground transport such as taxis and limousines but excludes some trips.
King County, WA	\$0.33 per TNC trip originating within the limits of unincorporated King County or within the limits of a city that contracts with King County to regulate for-hire passenger transportation.	\$0.10 for the Wheelchair Accessible Services Fund; \$0.23 pays for the licensing and regulation of TNCs and their affiliated drivers and vehicles.	https://aqua.kingcounty.gov/council/clerk/code/09 Title 6.htm#_Toc399402309	As of March 2024, 16 additional municipalities in King County contract with the County to regulate for-hire transportation and apply this assessment. Assessment is separate from Seattle assessment.
Maryland	Cities and counties may opt-in and charge up to \$0.25 per trip	Transportation fund	https://codes.findlaw.com/md/public-utilities/md-code-public-util-sect-10-406/	Cities and counties can levy an assessment for trips originating within their borders. TNCs pay the state. The state then reimburses participating cities and counties and requires them to spend the money on transportation. As of February 2024, nine cities and counties have levied a local assessment: Annapolis, Baltimore, Brunswick, Fredrick, Anne Arundel County, Howard County, Montgomery County, Ocean City, and Prince George's County.

Location	Assessment/ Fee	Revenue Allocation*	Legislation Link	Notes
Massachusetts	\$0.20 per trip	Shared between trip- originating municipalities and the Commonwealth Transportation Fund; must be used for financing transportation- related purposes.	https://malegislature.gov/Laws/SessionLaws/Acts/2022/Chapter176 and https://malegislature.gov/Laws/SessionLaws/Acts/2016/Chapter187	TNC assessment has not changed since law was adopted in 2016.
New Jersey	\$0.50 per non-shared ride and \$0.25 for shared ride	General fund	https://law.justia.com/codes/new-jersey/2022/title-39/section-39-5h-4-1/#:~:text=26%20(C.,39%3A5H%2D2).&text=(2)%20the%20ride%20is%20charged,with%20one%20or%20more%20riders	--
New Orleans, LA	\$0.50 per trip	Costs associated with the regulation of TNC-related programs.	https://library.municode.com/la/new_orleans/codes/code_of_ordinances?nodeId=PTIICO_CH_162VEHI_ARTXVTRNECO&showChanges=true	--
New York, NY	Congestion surcharge for ride-hail trips that begin or end in the "Congestion Zone" in Manhattan south of 96th Street. \$2.75 for non-shared rides and \$0.75 for shared rides.	Metropolitan Transportation Authority (MTA) for transportation services	https://law.justia.com/codes/new-york/2022/tax/article-29-c/	The Congestion Surcharge is in addition to the sales tax but does not figure into the basis for sales tax. See NYC percentage assessment.

Location	Assessment/ Fee	Revenue Allocation*	Legislation Link	Notes
Portland, OR	\$0.50 per ride	Costs associated with the regulation of TNC-related programs.	https://www.portland.gov/policies/transportation/miscellaneous/trn-3450-transportation-fee-schedule	--
Seattle, WA	\$0.70 per trip originating within city limits	\$0.10 to the City of Seattle's part of the Wheelchair Accessible Services Fund; \$0.42 to affordable housing and other non-transportation projects; \$0.18 to the licensing and regulation of TNCs and their affiliated drivers and vehicles.	https://library.municode.com/wa/seattle/codes/municipal_code?nodeId=TIT5REFITA_SUBTITLE_IITA_CH5.39TRNECOTA	Assessment is separate from King County TNC assessment. See City of Seattle taxis and TNC webpage for regulations.
Skokie, IL	\$0.35 per non-shared ride and \$0.15 for shared ride	--	https://library.municode.com/il/skokie/codes/code_of_ordinances?nodeId=COOR_CH98TA_ARTXIITRNECORETA_S98-351TRNECOTAIM	--

Table 2. States and Municipalities with Percentage TNC Assessments

Location	Assessment/ Fee	Revenue Allocation	Legislation Link	Notes
Alabama	1% of total fare	Passed to the local municipality where ride originated for general use.	https://arc-sos.state.al.us/ucp/B18053AA.AJP.pdf	TNC rules established by Alabama Public Service Commission.
California	0.3% of gross TNC intrastate revenue	California Public Utilities Commission Transportation Reimbursement Account (PUCTRA) to regulate carriers	https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=PUC&division=2.&title=&part=&chapter=8.&article=7 .	California Public Utilities Commission licenses and regulates TNCs. 2019 law allows companies that provide Wheelchair Accessible Vehicle service to offset fee by the amount they spend quarterly to improve their own WAV service .
Hawaii	Percent of gross booking subject to General Excise Tax (approx. 4%)	General fund	http://files.hawaii.gov/tax/legal/tir/tir18-01.pdf	TNCs subject to state general excise tax.
Iowa	6%	General fund	https://www.legis.iowa.gov/docs/code/2018/321N.1.pdf	Part of 2018 law that reduced personal and corporate income tax rates and applied state's 6% sales tax to taxis and TNCs among other services. Medical transportation and public transit are excluded.
Kentucky	6% excise tax on gross receipts	General fund	https://apps.legislature.ky.gov/law/statutes/statute.aspx?id=53485	Rate applies to vehicle rentals, peer to peer car sharing rentals, transportation network company services, taxicab services, and limousine services.

Location	Assessment/ Fee	Revenue Allocation	Legislation Link	Notes
Nevada	3% total fare	General fund	https://www.leg.state.nv.us/Session/78th2015/Bills/AB/AB176_EN.pdf	TNCs subject to state excise tax.
New Mexico	5% of gross receipts	Transportation Division Fund	https://law.justia.com/codes/new-mexico/2021/chapter-65/article-7/section-65-7-1/	TNCs subject to state gross receipts tax.
New York, NY	8.875% - 11.875%	General fund	--	New York City imposes both flat and percentage fees and is treated separately from the rest of New York. Ride-hail trips that originate in New York City are subject to all state and local sales taxes . However, if trips begin outside the city and end within the city, they are subject only to the State's 4% tax. State and local sales taxes in New York City add up to 8.875%. Together, with the 3% Black Car Fund charge for workers' compensation applied across New York State, the total amount may be 11.875%.
New York State	"Special assessment" of 4% on the gross fare	General fund	https://www.nysenate.gov/legislation/laws/TAX/1292	Applies to trips originating inside of New York State, but outside of New York City, and terminating anywhere in New York State.
North Carolina	1.5% for non-shared rides and 1% for shared rides	Highway Fund	https://dashboard.ncleg.gov/api/Services/BillSummary/2023/H259-SMSV-152(sl)-v-3	Airports can impose reasonable additional fees for access.
Ohio	5.75%	General fund	--	TNC trips subject to state sales tax.

Location	Assessment/ Fee	Revenue Allocation	Legislation Link	Notes
Philadelphia, PA	1.4% of gross receipts	City public schools and city parking authority	https://www.legis.state.pa.us/cfdocs/legis/li/uconsCheck.cfm?yr=2016&sessInd=0&act=164	--
Rhode Island	7% total fare	General fund	http://webserver.rilin.state.ri.us/BillText18/HouseText18/H7317.pdf	TNCs subject to state sales tax.
San Francisco, CA	3.25% total fare per non-shared trip, 1.5% total fare for shared trip, 1.5% of zero emission vehicle rides	Transportation operations and infrastructure within the City and County of San Francisco	http://leginfo.ca.gov/faces/billTextClient.xhtml?bill_id=201720180AB1184	Also authorizes tax on autonomous vehicles (AVs).
South Carolina	1% assessment on total fare	Primarily to city or county where trip originated	https://www.scstatehouse.gov/sess121_2015-2016/bills/3525.htm	TNCs part of regulated utilities .
South Dakota	4.50%	General fund	--	TNCs subject to state sales tax.
Washington, DC	6% of total fare	Department of For-Hire Vehicles and Washington Metropolitan Area Transit Authority	https://www.billtrack50.com/BillDetail/973738	--
Wyoming	4% of total fare	General fund and local government	https://www.wyoleg.gov/2017/Enroll/HB0080.pdf	TNCs subject to state sales tax.