

Dept of Revenue Budgets

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Revenue, Department of

Mission Statement

To serve Iowans and support state government by collecting all taxes required by law, but no more.

Description

The core functions of the Iowa Department of Revenue consist of, and are generally described, as follows:

REVENUE COMPLIANCE AND COLLECTION

The most visible aspect of our Department's operations is the administration of tax compliance and collection. This function includes educating taxpayers on tax laws and regulations, processing tax returns and related documents, and collecting taxes and other amounts due. It is in compliance with Iowa's tax laws that the Department conducts its taxpayer examination and audit programs, and resolves disputed tax issues.

LOCAL GOVERNMENT ASSISTANCE

The Department provides support to local governments by administering just and uniform property assessments across the state. This function also administers programs for property tax relief, local option taxes, school infrastructure taxes, and sales increment programs.

RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT

The Department performs tax policy development and analysis, fiscal impact estimation, and economic and statistical research and analysis to help stakeholders understand the impact of Iowa tax laws, and make informed decisions.

Performance Measures

Measure	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals Achieved	Current Year Budget Estimate Target	Total Department Request Target	Total Governor's Recommended Target	Total Department Request Target	Total Governor's Recommended Target
Percent of Utilization of Electronic Filing Program	93.3	88	100	100	100	100
Percent of Revenues Received by Electronic Funds Transfer	85.5	79	79	79	79	79

Financial Summary

Object Category	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
State Appropriations	493,801,261	504,327,356	499,067,666	501,172,648	499,067,666	503,022,648
Taxes	1,282,843,787	1,223,692,119	1,223,692,119	1,223,692,119	1,223,692,119	1,223,692,119
Receipts from Other Entities	688,250,463	774,176,810	663,657,630	663,657,630	663,657,630	663,657,630
Interest, Dividends, Bonds & Loans	201,383	180,000	180,000	180,000	180,000	180,000
Fees, Licenses & Permits	0	100	100	100	100	100
Refunds & Reimbursements	5,674	4,550	4,550	4,550	4,550	4,550
Sales, Rents & Services	4,550	0	0	0	0	0
Miscellaneous	1,000	500	500	500	500	500
Beginning Balance and Adjustments	1,677,928,748	1,586,632,212	1,531,285,500	1,586,608,574	1,531,285,500	1,586,608,574
Total Resources	4,143,036,867	4,089,013,647	3,917,888,065	3,975,316,121	3,917,888,065	3,977,166,121
Expenditures						
Personal Services	26,640,218	29,846,150	29,846,150	29,846,150	29,846,150	29,846,150
Travel & Subsistence	101,409	137,064	137,064	137,064	137,064	137,064
Supplies & Materials	1,699,485	1,759,536	1,759,536	1,759,536	1,759,536	1,759,536
Contractual Services and Transfers	870,067,314	874,593,116	869,333,426	869,333,426	869,333,426	869,333,426
Equipment & Repairs	1,410,832	1,163,465	1,139,827	1,139,827	1,139,827	1,139,827
Claims & Miscellaneous	4,933	5,625	5,625	5,625	5,625	5,625
Licenses, Permits, Refunds & Other	2,977,077,165	2,801,755,644	2,801,755,644	2,801,755,644	2,801,755,644	2,801,755,644
State Aid & Credits	208,539,028	323,054,198	212,535,018	214,640,000	212,535,018	216,490,000
Appropriations	1,362,580	1,375,775	1,375,775	1,375,775	1,375,775	1,375,775
Reversions	787,191	0	0	0	0	0
Balance Carry Forward	55,346,712	55,323,074	0	55,323,074	0	55,323,074
Total Expenditures	4,143,036,868	4,089,013,647	3,917,888,065	3,975,316,121	3,917,888,065	3,977,166,121
Full Time Equivalents	282	311	311	311	311	311

Appropriations from General Fund

Appropriations	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Revenue, Department of	15,149,692	15,149,692	15,149,692	15,149,692	15,149,692	15,149,692
Technology Upgrades	1,070,460	0	0	0	0	0
Ag Land Tax Credit	39,076,603	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property Tax Replacement	152,004,107	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Printing Cigarette Stamps	80,106	124,652	124,652	124,652	124,652	124,652
Homestead Tax Credit Aid	140,024,888	139,984,518	139,984,518	144,740,000	139,984,518	146,740,000
Elderly & Disabled Property Tax Credit	18,312,025	20,500,000	20,500,000	17,910,000	20,500,000	17,820,000
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525	17,525	17,525
Military Service Tax Refunds	1,760,081	1,700,500	1,700,500	1,640,000	1,700,500	1,580,000
Total Revenue, Department of	492,495,486	493,691,431	493,691,431	495,796,413	493,691,431	497,646,413

Appropriations from Other Funds

Appropriations	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Homestead Tax Credit Aid - TPRF	0	2,799,690	0	0	0	0
Elderly & Disabled Property Tax Credit - TPRF	0	2,460,000	0	0	0	0
Tax System Modernization	0	4,070,460	4,070,460	4,070,460	4,070,460	4,070,460
Total Revenue, Department of	1,305,775	10,635,925	5,376,235	5,376,235	5,376,235	5,376,235

Appropriations Detail

Revenue, Department of

General Fund

Appropriation Description

This appropriation funds the majority of the operations of the Department of Revenue. Additional funding is received from Motor Vehicle Fuel, collection receipts, tobacco settlement funds and miscellaneous smaller funds. The general fund appropriation accounts for 77% of the budget of the Department.

The Department of Revenue is responsible for tax compliance so the correct amounts of taxes are paid, but no more,

through taxpayer services, examination, audit and policy development. The Department seeks to process incoming payments in an accurate and timely manner so questions and adjustments are resolved; and, to resolve outstanding debt owed to the Department and other contracting agencies. Through Property Tax programs, local property tax officials receive training, service and enforcement programs that result in fair and equitable assessment. The Department provides economic, research and statistical reporting support to the Department of Management, the Governor and the Legislative Service Agency. To support the core functions, the Department provides administrative and technology services to meet program goals and provide services to internal and external customers.

Revenue, Department of Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	982,430	23,638	0	0	0	0
Appropriation	15,474,482	15,149,692	15,149,692	15,149,692	15,149,692	15,149,692
OCIO Rate Adjustment	(324,790)	0	0	0	0	0
Intra State Receipts	10,778,436	16,183,430	16,183,430	16,183,430	16,183,430	16,183,430
Reimbursement from Other Agencies	67,821	38,700	38,700	38,700	38,700	38,700
Gov Fund Type Transfers - Other Agencies	378,123	404,500	404,500	404,500	404,500	404,500
Refunds & Reimbursements	5,674	4,550	4,550	4,550	4,550	4,550
Other Sales & Services	4,550	0	0	0	0	0
Total Resources	27,366,727	31,804,510	31,780,872	31,780,872	31,780,872	31,780,872
Expenditures						
Personal Services-Salaries	14,576,592	14,705,902	14,705,902	14,705,902	14,705,902	14,705,902
Personal Travel In State	23,637	31,100	31,100	31,100	31,100	31,100
State Vehicle Operation	7,068	8,000	8,000	8,000	8,000	8,000
Personal Travel Out of State	35,263	60,200	60,200	60,200	60,200	60,200

Revenue, Department of Financial Summary (Continued)

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Office Supplies	127,875	114,903	114,903	114,903	114,903	114,903
Equipment Maintenance Supplies	13,512	15,000	15,000	15,000	15,000	15,000
Printing & Binding	152,987	148,794	148,794	148,794	148,794	148,794
Postage	799,018	812,103	812,103	812,103	812,103	812,103
Communications	398,193	390,665	390,665	390,665	390,665	390,665
Rentals	170,987	173,533	173,533	173,533	173,533	173,533
Professional & Scientific Services	116,022	67,600	67,600	67,600	67,600	67,600
Outside Services	1,771,021	1,696,795	1,696,795	1,696,795	1,696,795	1,696,795
Advertising & Publicity	699	500	500	500	500	500
Outside Repairs/Service	812	300	300	300	300	300
Reimbursement to Other Agencies	359,808	343,017	343,017	343,017	343,017	343,017
ITS Reimbursements	4,752,290	5,537,546	5,537,546	5,537,546	5,537,546	5,537,546
IT Outside Services	1,410,670	5,717,374	5,717,374	5,717,374	5,717,374	5,717,374
Gov Fund Type Transfers - Attorney General Services	1,027,207	1,074,377	1,074,377	1,074,377	1,074,377	1,074,377
Gov Fund Type Transfers - Other Agencies Services	511,611	57,300	57,300	57,300	57,300	57,300
Office Equipment	7,325	0	0	0	0	0
Equipment - Non-Inventory	35,252	20,600	20,600	20,600	20,600	20,600
IT Equipment	922,553	739,644	716,006	716,006	716,006	716,006
Other Expense & Obligations	3,625	4,257	4,257	4,257	4,257	4,257
Licenses	164	0	0	0	0	0
Fees	90,000	80,000	80,000	80,000	80,000	80,000
Refunds-Other	5,258	5,000	5,000	5,000	5,000	5,000
Balance Carry Forward (Approps)	23,638	0	0	0	0	0
Reversions	23,638	0	0	0	0	0
Total Expenditures	27,366,726	31,804,510	31,780,872	31,780,872	31,780,872	31,780,872

Technology Upgrades

General Fund

Appropriation Description

This appropriation funds technology upgrades to the Dept of Revenue's primary processing systems.

Technology Upgrades Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Appropriation	1,070,460	0	0	0	0	0
Total Resources	1,070,460	0	0	0	0	0
Expenditures						
ITS Reimbursements	1,070,460	0	0	0	0	0
Total Expenditures	1,070,460	0	0	0	0	0

Ag Land Tax Credit

General Fund

Appropriation Description

A standing limited appropriation to provide funds for the "Agricultural Land Tax Credit Fund" created under Section 426.1 of the Code. The fund was created to give credit

against the tax on each tract of agricultural land within the several school districts of the state in which the levy for the general school funds exceeds five dollars and forty cents per thousand dollars of assessed value. The funds are prorated if the appropriation cannot cover all credits in full. Beginning in FY'94, an appropriation of \$39,100,000 was made. Section 425A stipulates that the first \$10,000,000 be transferred to the Family Farm Tax Credit Fund.

Ag Land Tax Credit Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Estimated Revisions	(23,397)	0	0	0	0	0
Total Resources	39,076,603	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Expenditures						
Intra-State Transfers	9,200	0	0	0	0	0
State Aid	39,067,403	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Total Expenditures	39,076,603	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000

Commercial and Industrial Property Tax Replacement

441.21A). The amount appropriated becomes limited starting in FY2018 to the amount of moneys appropriated in FY2017.

General Fund

Appropriation Description

Standing unlimited appropriation to pay for the Commercial/Industrial Property Tax Replacement claims (Iowa Code

Commercial and Industrial Property Tax Replacement Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544
Estimated Revisions	(110,437)	0	0	0	0	0
Total Resources	152,004,107	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544
Expenditures						
Refunds-Other	152,004,107	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544
Total Expenditures	152,004,107	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544

Business Property Tax Credit

General Fund

Appropriation Description

Standing Limited appropriation from the General Fund to the Business Property Tax Credit fund to pay for the business property tax credit. (Iowa Code 426C.2)

Business Property Tax Credit Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Total Resources	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Expenditures						
Intra-State Transfers	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Total Expenditures	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000

Printing Cigarette Stamps

General Fund

Appropriation Description

This is a standing "limited" appropriation for the purpose of printing cigarette stamps.

Printing Cigarette Stamps Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	124,652	124,652	124,652	124,652	124,652	124,652
Estimated Revisions	(44,546)	0	0	0	0	0
Total Resources	80,106	124,652	124,652	124,652	124,652	124,652
Expenditures						
Printing & Binding	78,870	123,416	123,416	123,416	123,416	123,416
Gov Fund Type Transfers - Other Agencies Services	1,236	1,236	1,236	1,236	1,236	1,236
Total Expenditures	80,106	124,652	124,652	124,652	124,652	124,652

Homestead Tax Credit Aid

General Fund

the state the total money apportioned to that county for a credit against property tax on eligible homesteads in the county.

Appropriation Description

A standing limited appropriation that every six months the Department of Revenue remits to each County Treasurer in

Homestead Tax Credit Aid Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	130,316,500	139,984,518	139,984,518	144,740,000	139,984,518	146,740,000
Estimated Revisions	9,708,388	0	0	0	0	0
Intra State Receipts	0	5,599,180	0	0	0	0
Total Resources	140,024,888	145,583,698	139,984,518	144,740,000	139,984,518	146,740,000
Expenditures						
Intra-State Transfers	30,800	0	0	0	0	0
State Aid	139,994,088	145,583,698	139,984,518	144,740,000	139,984,518	146,740,000
Total Expenditures	140,024,888	145,583,698	139,984,518	144,740,000	139,984,518	146,740,000

Elderly & Disabled Property Tax Credit

General Fund

Appropriation Description

A standing limited appropriation to provide for refunds of property taxes to those individuals who meet age and disability requirements and submit a proper claim.

Elderly & Disabled Property Tax Credit Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	30,895,000	20,500,000	20,500,000	17,910,000	20,500,000	17,820,000
Estimated Revisions	(12,582,975)	0	0	0	0	0
Intra State Receipts	0	4,920,000	0	0	0	0
Total Resources	18,312,025	25,420,000	20,500,000	17,910,000	20,500,000	17,820,000
Expenditures						
State Aid	18,312,025	25,420,000	20,500,000	17,910,000	20,500,000	17,820,000
Total Expenditures	18,312,025	25,420,000	20,500,000	17,910,000	20,500,000	17,820,000

Tobacco Reporting Requirements

cigarette issues related to the national tobacco settlement agreement and the Model Statute (Iowa Chapter 453C).

General Fund

Appropriation Description

This is a standing appropriation to fund additional duties required of the Department of Revenue for enforcement of

Tobacco Reporting Requirements Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Appropriation	17,525	17,525	17,525	17,525	17,525	17,525
Total Resources	17,525	17,525	17,525	17,525	17,525	17,525
Expenditures						
Personal Services-Salaries	16,815	16,525	16,525	16,525	16,525	16,525
Personal Travel Out of State	710	1,000	1,000	1,000	1,000	1,000
Total Expenditures	17,525	17,525	17,525	17,525	17,525	17,525

Refund Cigarette Stamps

General Fund

Appropriation Description

A standing unlimited appropriation to provide refunds to cigarette stamp purchasers for unused stamps either returned or destroyed. (453A.8)

Refund Cigarette Stamps Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	664,342	650,000	650,000	650,000	650,000	650,000
Total Resources	664,342	650,000	650,000	650,000	650,000	650,000
Expenditures						
Refunds-Other	664,342	650,000	650,000	650,000	650,000	650,000
Total Expenditures	664,342	650,000	650,000	650,000	650,000	650,000

Refund Income Corp & Franchise Sale

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of taxes for which valid claim or credit is filed within statutory periods. (422.73)

Refund Income Corp & Franchise Sale Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Estimated Revisions	0	0	0	0	0	0
Intra State Receipts	3,896,259	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
Income Offsets	1,117,622,283	1,062,600,000	1,062,600,000	1,062,600,000	1,062,600,000	1,062,600,000
Total Resources	1,121,518,542	1,066,200,000	1,066,200,000	1,066,200,000	1,066,200,000	1,066,200,000
Expenditures						
Refunds-Income Tax	952,331,310	850,000,000	850,000,000	850,000,000	850,000,000	850,000,000
Refunds-Sales Tax	32,519,060	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000
Refunds-Other	8,187,434	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Refunds-Income Tax Corporation	94,976,413	145,000,000	145,000,000	145,000,000	145,000,000	145,000,000
Refunds-Use Tax	30,353,463	26,000,000	26,000,000	26,000,000	26,000,000	26,000,000
Refunds-Franchise Tax Refunds	3,150,862	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditures	1,121,518,542	1,066,200,000	1,066,200,000	1,066,200,000	1,066,200,000	1,066,200,000

Tobacco Products Tax Refund

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of tobacco products tax. (453A.47)

Tobacco Products Tax Refund Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	36,304	35,500	35,500	35,500	35,500	35,500
Total Resources	36,304	35,500	35,500	35,500	35,500	35,500
Expenditures						
Refunds-Other	36,304	35,500	35,500	35,500	35,500	35,500
Total Expenditures	36,304	35,500	35,500	35,500	35,500	35,500

Inheritance Refund

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayments of inheritance tax. (450.94(3) and 450.96)

Inheritance Refund Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	2,001,756	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Resources	2,001,756	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Expenditures						
Refunds-Other	2,001,756	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditures	2,001,756	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

School Infrastructure Transfer

SAVE Fund for school infrastructure. Per Chapter 423.2 section 11.b, Chapter 425.43 section 1.b

General Fund

Appropriation Description

A standing unlimited appropriation is established to transfer one-sixth of sales and use tax from the General Fund to the

School Infrastructure Transfer Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	507,604,183	466,000,000	466,000,000	466,000,000	466,000,000	466,000,000
Total Resources	507,604,183	466,000,000	466,000,000	466,000,000	466,000,000	466,000,000
Expenditures						
Intra-State Transfers	15,958,914	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Refunds-Local Option	491,645,269	460,000,000	460,000,000	460,000,000	460,000,000	460,000,000
Total Expenditures	507,604,183	466,000,000	466,000,000	466,000,000	466,000,000	466,000,000

Military Service Tax Refunds

General Fund

tions from or credits against property tax because of military service by the property owner.

Appropriation Description

This standing limited appropriation is to reimburse the taxing districts for revenue lost due to prescribed exemp-

Military Service Tax Refunds Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	1,352,000	1,700,500	1,700,500	1,640,000	1,700,500	1,580,000
Estimated Revisions	408,081	0	0	0	0	0
Total Resources	1,760,081	1,700,500	1,700,500	1,640,000	1,700,500	1,580,000
Expenditures						
State Aid	1,760,081	1,700,500	1,700,500	1,640,000	1,700,500	1,580,000
Total Expenditures	1,760,081	1,700,500	1,700,500	1,640,000	1,700,500	1,580,000

Tax Gap Collections

General Fund

amount collected, which is sufficient to pay for services, reimbursement, or other remuneration pursuant to this subsection.

Appropriation Description

421.17(22A) An appropriation from the amount of tax, penalty, interest and fees actually collected not to exceed the

Tax Gap Collections Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Multi Suspense	20,826,874	32,661,344	32,661,344	32,661,344	32,661,344	32,661,344
Gov Fund Type Transfers - Other Agencies	6,000	6,000	6,000	6,000	6,000	6,000
Total Resources	20,832,874	32,667,344	32,667,344	32,667,344	32,667,344	32,667,344
Expenditures						
Personal Services-Salaries	12,046,811	15,123,723	15,123,723	15,123,723	15,123,723	15,123,723
Personal Travel In State	8,229	11,000	11,000	11,000	11,000	11,000
State Vehicle Operation	5,893	5,500	5,500	5,500	5,500	5,500
Depreciation	7,224	5,064	5,064	5,064	5,064	5,064
Personal Travel Out of State	13,386	15,200	15,200	15,200	15,200	15,200
Office Supplies	57,312	61,217	61,217	61,217	61,217	61,217
Printing & Binding	75,465	76,206	76,206	76,206	76,206	76,206
Postage	394,447	407,897	407,897	407,897	407,897	407,897
Communications	70,729	71,800	71,800	71,800	71,800	71,800
Rentals	37,037	36,879	36,879	36,879	36,879	36,879
Professional & Scientific Services	341,111	352,520	352,520	352,520	352,520	352,520
Outside Services	1,630	1,625	1,625	1,625	1,625	1,625
Reimbursement to Other Agencies	290,758	293,503	293,503	293,503	293,503	293,503
ITS Reimbursements	4,965,258	4,324,728	4,324,728	4,324,728	4,324,728	4,324,728
IT Outside Services	1,464,978	10,842,955	10,842,955	10,842,955	10,842,955	10,842,955
Gov Fund Type Transfers - Attorney General Services	594,909	618,938	618,938	618,938	618,938	618,938
Gov Fund Type Transfers - Other Agencies Services	10,690	14,000	14,000	14,000	14,000	14,000
Equipment - Non-Inventory	884	200	200	200	200	200
IT Equipment	444,817	403,021	403,021	403,021	403,021	403,021
Other Expense & Obligations	1,307	1,368	1,368	1,368	1,368	1,368
Total Expenditures	20,832,874	32,667,344	32,667,344	32,667,344	32,667,344	32,667,344

Homestead Tax Credit Aid - TPRF

Taxpayer Trust Fund

Revenue remits to each County Treasurer in the state the total money apportioned to that county for a credit against property tax on eligible homesteads in the county.

Appropriation Description

Appropriation from the Taxpayer Relief Fund for Homestead Tax Credit Aid. Every six months the Department of

Homestead Tax Credit Aid - TPRF Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	0	2,799,690	0	0	0	0
Total Resources	0	2,799,690	0	0	0	0
Expenditures						
Intra-State Transfers	0	2,799,690	0	0	0	0
Total Expenditures	0	2,799,690	0	0	0	0

Elderly & Disabled Property Tax Credit - TPRF

property taxes to those individuals who meet age and disability requirements and submit a proper claim.

Taxpayer Trust Fund

Appropriation Description

Appropriation from the Taxpayer Relief Fund for Elderly and Disabled Prop Tax Credit. To provide for refunds of

Elderly & Disabled Property Tax Credit - TPRF Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	0	2,460,000	0	0	0	0
Total Resources	0	2,460,000	0	0	0	0
Expenditures						
Intra-State Transfers	0	2,460,000	0	0	0	0
Total Expenditures	0	2,460,000	0	0	0	0

Motor Veh Fuel Tx-Admin Approp

MVFT-Unapportioned

an appropriation made from this fund to the Department of Revenue operating appropriation T01 for administrative expenses of collecting the taxes and administering the motor vehicle fuel tax law.

Appropriation Description

This fund receives taxes collected from all licensees on the sale of motor vehicle fuel including aviation fuel. There is

Motor Veh Fuel Tx-Admin Approp Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Appropriation	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Total Resources	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Expenditures						
Intra-State Transfers	542,222	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Reversions	763,553	0	0	0	0	0
Total Expenditures	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775

Tax System Modernization

Technology Reinvestment Fund

Appropriation Description

To fund the Tax System Modernization.

Tax System Modernization Financial Summary

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Appropriation	0	4,070,460	4,070,460	4,070,460	4,070,460	4,070,460
Total Resources	0	4,070,460	4,070,460	4,070,460	4,070,460	4,070,460
Expenditures						
IT Outside Services	0	4,070,460	4,070,460	4,070,460	4,070,460	4,070,460
Total Expenditures	0	4,070,460	4,070,460	4,070,460	4,070,460	4,070,460

Fund Detail

Revenue, Department of Fund Detail

Funds	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Revenue, Department of	1,984,360,571	1,989,959,449	1,834,636,375	1,889,959,449	1,834,636,375	1,889,959,449
Security Deposit	18,500	19,000	500	19,000	500	19,000
Sales Tax Increment Fund	34,614,458	34,476,711	30,000,000	34,476,711	30,000,000	34,476,711
Business Property Tax Credit Fund	127,360,315	127,288,069	125,060,000	127,288,069	125,060,000	127,288,069
Local Government Relief Payments	0	100,000,000	0	0	0	0
Raceway Facilities Tax Rebate Fund	354,247	354,342	335,000	354,342	335,000	354,342
Baseball and Softball Complex Tax Rebates	192,417	190,000	190,000	190,000	190,000	190,000
Litigation Fund	646,998	659,497	40,000	659,497	40,000	659,497
Local Income Surtax Fund	84,278	85,000	85,000	85,000	85,000	85,000
Local Transit Guest Tax	50,955,095	45,049,905	45,000,000	45,049,905	45,000,000	45,049,905
Local Sales and Services Tax	977,054,341	889,146,057	861,300,000	889,146,057	861,300,000	889,146,057
County Endowment Fund	9,518,217	11,375,981	11,320,000	11,375,981	11,320,000	11,375,981
Revenue Department Clearing	1,635,552	450	100	450	100	450
MVFT-Unapportioned	726,212,673	718,082,113	701,305,775	718,082,113	701,305,775	718,082,113
Motor Vehicle Fuel Tax-Refund	52,931,880	59,323,177	57,000,000	59,323,177	57,000,000	59,323,177
State Reinvestment District Fund	2,781,600	3,909,147	3,000,000	3,909,147	3,000,000	3,909,147

Sales Tax Increment Fund

Fund Description

Sales Tax Increment Fund

Sales Tax Increment Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022 Total Department Request	FY 2022 Total Governor's Recommended	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	3,165,616	4,476,711	0	4,476,711	0	4,476,711
Sales Tax Quarterly	31,448,842	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Total Sales Tax Increment Fund	34,614,458	34,476,711	30,000,000	34,476,711	30,000,000	34,476,711
Expenditures						
Refunds-Sales Tax	30,137,747	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Balance Carry Forward (Funds)	4,476,711	4,476,711	0	4,476,711	0	4,476,711
Total Sales Tax Increment Fund	34,614,458	34,476,711	30,000,000	34,476,711	30,000,000	34,476,711

Business Property Tax Credit Fund

Fund Description

Business Property Tax Credit Fund

Business Property Tax Credit Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	2,290,616	2,228,069	0	2,228,069	0	2,228,069
Intra State Receipts	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Interest	69,699	60,000	60,000	60,000	60,000	60,000
Total Business Property Tax Credit Fund	127,360,315	127,288,069	125,060,000	127,288,069	125,060,000	127,288,069
Expenditures						
Refunds-Other	125,132,246	125,060,000	125,060,000	125,060,000	125,060,000	125,060,000
Balance Carry Forward (Funds)	2,228,069	2,228,069	0	2,228,069	0	2,228,069
Total Business Property Tax Credit Fund	127,360,315	127,288,069	125,060,000	127,288,069	125,060,000	127,288,069

Raceway Facilities Tax Rebate Fund

ties. State sales tax revenues transferred pursuant to section 423.2, subsection 11, paragraph b, subparagraph (7).

Fund Description

This fund (established in Iowa Code 423.4.11e) is authorized to provide rebates of state sales tax to raceway facili-

Raceway Facilities Tax Rebate Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	354,247	19,342	0	19,342	0	19,342
Sales Tax Quarterly	0	335,000	335,000	335,000	335,000	335,000
Total Raceway Facilities Tax Rebate Fund	354,247	354,342	335,000	354,342	335,000	354,342
Expenditures						
Refunds-Sales Tax	334,905	335,000	335,000	335,000	335,000	335,000
Balance Carry Forward (Funds)	19,342	19,342	0	19,342	0	19,342
Total Raceway Facilities Tax Rebate Fund	354,247	354,342	335,000	354,342	335,000	354,342

Baseball and Softball Complex Tax Rebates

Fund Description

This fund (established in Iowa Code 423.4.10e) is authorized to provide rebates of state sales tax to awarded base-

ball and softball complexes. State sales tax revenues transferred pursuant to section 423.2A, subsection 2, paragraph d. Fund is closed when amount of rebates reach \$5M.

Baseball and Softball Complex Tax Rebates Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Sales Tax Quarterly	192,417	190,000	190,000	190,000	190,000	190,000
Total Baseball and Softball Complex Tax Rebates	192,417	190,000	190,000	190,000	190,000	190,000
Expenditures						
Refunds-Sales Tax	192,417	190,000	190,000	190,000	190,000	190,000
Total Baseball and Softball Complex Tax Rebates	192,417	190,000	190,000	190,000	190,000	190,000

County Endowment Fund

Fund Description

To establish the county endowment fund to receive resources to be distributed to counties that do not have a casino, race track or casino.

County Endowment Fund Detail

Object Class	FY 2020 Actuals	FY 2021 Current Year Budget Estimate	FY 2022	FY 2022	FY 2023	FY 2023
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	77,002	55,981	0	55,981	0	55,981
Pari-Mutuel Receipts	9,309,531	11,200,000	11,200,000	11,200,000	11,200,000	11,200,000
Interest	131,684	120,000	120,000	120,000	120,000	120,000
Total County Endowment Fund	9,518,217	11,375,981	11,320,000	11,375,981	11,320,000	11,375,981
Expenditures						
State Aid	9,405,431	11,250,000	11,250,000	11,250,000	11,250,000	11,250,000
Appropriation	56,805	70,000	70,000	70,000	70,000	70,000
Balance Carry Forward (Funds)	55,981	55,981	0	55,981	0	55,981
Total County Endowment Fund	9,518,217	11,375,981	11,320,000	11,375,981	11,320,000	11,375,981