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## HIGHWAY FINANCE IN IOWA

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## I. FROM 1833 TO 1958

Iowa faced highway finance problem more than 100 years ago. From 1833-1838, Iowa was a part of the Territory of Michigan and later a part of the Wisconsin Territory. During the first part of this period roads were nothing more than trails left by the traveler. No taxes or regulatory laws were needed to repair and regulate them.

Just a few years later, settlements became more numerous and the demand for improved travel facilities caused the first bridges to be built. Two methods were used to finance these bridges. The most common approach was the collection of Subscriptions and donations by the Board of County Commissioners. In special cases where contributions could not be obtained and where taxation would be very burdensome to property owners, the county authorities could pursue another alternative. They were authorized to have the bridge constructed providing that such person or persons building the structure would transfer the bridge to the county at ten per cent on the original cost whenever the board desired to make the purchase.

In 1838, the first provision for territorial road construction was made by the Wisconsin government. The territory passed a law providing that roads be platted with the costs of surveying and mapping to be borne by the territory government and the costs of actual road construction to be the responsibility of local units of government.

The territory laws provided that a poll or personal tax consisting of two days work annually be levied upon every male inhabitant between the ages of twenty-one and fifty. Some special exemptions were cited by the law. Another tax, not to exceed one per cent on personal property and real estate was also provided for road purposes. This levy could also be "worked out" upon the roads. These measures were approved by the Wisconsin Territory Legislature in January, 1838 and were used by Iowa when it became a territory later in 1838.

Road districts were created within the townships in 1853. District



supervisors administered the road program and finance of the work was handled by district units. Bridges were frequently too costly for the districts or the townships and the county assumed the obligation of providing funds.

Practically all laws dealing with roads were local in character previous to 1870. From 1870 to 1884, the functions of county and township in highway finance and administration became more differentiated. The population became more widely distributed and the number and length of trips also increased.

The first definite step in the direction of centralization of highway administration was made in 1884 when the first county road fund was established. It consisted of the proceeds of a one-mill tax on all taxable property in the county and was administered by order of the county board of supervisors.

Little permanent road improvement was accomplished prior to 1900. Serious abuses and public scandal prevailed in connection with road and bridge work. These incidents led to the adoption of a state law in 1904 which provided that Iowa State College "shall act as a Highway Commission for Iowa". This was another step toward greater centralization of highway administration and finance.

The Commission stated in its First Annual Report in 1905 that more than \$4,250,000.00 was being expended on Iowa roads and bridges. County road and bridge taxes were levied on the total valuation of the county and were administered by the county board of supervisors. A township road tax was levied on all township property not included in incorporated towns and was under the control of Township Trustees. In 1904 the road and bridge tax levies raised \$4,256,228; 41 per cent of these were township levies.

The appearance of the automobile led to a proposal in 1909 that a fund be provided from motor vehicle license fees to aid county and township road improvements. In 1911, the proposal was adopted by the legislature and 85 per cent of license collections were directed back to the local government units for road purposes.

In 1913, the legislature passed the Balkena-Brockway Act (Chap. 122, Laws of the 35th G.A.) which revolutionized highway administration in Iowa. Some of the more important provisions of the law were:

1. Creating a three member Highway Commission.
2. Giving the Commission general supervision over all roads and road officers.
3. Creating a county road system under the control and jurisdiction of the County Board of Supervisors.
4. Placing all highway bridge work under control of the County Supervisors.
5. Creating the office of County Engineer.
6. Providing for State standard plans and specifications for road and bridge work.
7. Requiring specific plans for all road and bridge projects.

Previous to this act in 1913, all rural highways and some bridges were under the control of Township Trustees of the State's 1646 townships. This legislation allowed up to 15 per cent of the county's total road mileage be removed from township jurisdiction and placed in the county highway system.

In 1917, the 37th General Assembly approved the "Federal-aid Road Law" which provided money from auto license fees to match the State's allotment of federal appropriations. The receipts from federal and state revenues were placed in a Federal Aid County Road Fund. This legislation also provided for a comprehensive intercounty highway system to reach all counties and to contain 2,000-6,000 miles.

Two years later, the 38th G.A. passed a "Primary Road Law" and a primary road system of about 6400 miles was adopted. This system was composed mostly of the intercounty roads designated in 1917. The old Federal Aid County Road Fund was designated as the Primary Road Fund. The Highway Commission had jurisdiction over the state primary system but were required to receive approval



from the county boards of supervisors for primary road improvement plans. Provision was also made for issuing primary road bonds by each county that voted in favor of financing their highway improvements in this manner. The principal and interest were to be paid out of the Primary Road Fund.

In 1921, the 39th General Assembly approved additional legislation affecting the highway finance and administration field. Some of the more important chapters were:

Chapter 20--Bridge and culvert work on the primary system could be paid from primary road funds.

Chapter 56--Grading, draining and graveling on primary road extensions within towns could be paid for with primary road funds.

Chapter 215--Primary road bonds were made a general obligation to the county in order to make them more saleable.

Chapter 220--A Primary Road Contingent Fund was created to facilitate processing claims requiring prompt payment.

Chapter 227--The people of any township by a majority vote could transfer their township road work to the county.

Chapter 230--Financial aid from the Primary Road Fund could be used for paving primary roads within the outlying districts of cities.

About 43 per cent of highway income was from motor vehicle users and 44 per cent was derived from local government taxes and federal government allotments in 1921.

The legislature in 1923 authorized the use of primary road funds for the purchase of primary road right of way (chapter 84, Laws of the 40th G.A.). It also directed that counties be reimbursed from the same fund for the primary right of way they had previously purchased. Regulation of motor vehicles used as common carriers was also approved by the Iowa legislature in 1923. Provision was made for levying a special tax or license on these vehicles and the law was to be administered by the State Railroad Commission.

In 1925, the 41st General Assembly transferred the maintenance of primary roads from the county boards of supervisors to the Highway Commission. During the previous five years, counties maintained the primary system and were reimbursed from the Primary Road Fund. A primary road development fund of about \$4,000,000 per year was also set up under the jurisdiction of the Highway Commission.

The first gasoline tax of two cents per gallon was levied by the Iowa Legislature in 1925. The proceeds of the tax was to be divided equally among the township, county and primary roads.

About 3,000 miles of Iowa primary roads were selected jointly with the U. S. Bureau of Public Roads in 1925 and set aside as U. S. Highway Routes.

Maintenance of primary road extensions was taken over by the Highway Commission in 1927. Some 413 miles were actually maintained by the State and aid was given to cities and towns for the maintenance of 447 additional miles of primary road extensions.

An additional one-cent gasoline tax was imposed July 4, 1927. This income was credited to the Primary Road Fund and provided the funds needed to reimburse counties for right of way costs incurred from 1919 to 1927 in connection with bridge and culvert construction on the primary system.

The General Assembly in 1927 clarified the lines of responsibility in road administration by transferring "all powers and duties of the board of supervisors with respect to the construction and maintenance of primary roads" to the Highway Commission. By 1928, a clearer division of county and township functions of road administration had evolved. The township was in charge of road construction and maintenance of the majority of rural road mileage. With the exception of bridges, township roads were financed for the most part with township funds.

On November 6, 1928, Iowa voters approved a state road bond issue of

100 million dollars. The state supreme court on March 5, 1929 held this proposed state road bond act to be unconstitutional and invalid. The 43rd General Assembly immediately adopted a resolution with the objective of amending the state constitution so as to provide for issuance of road bonds. The General Assembly also raised the legal bond debt limit of counties for primary road purposes from three to four and one-half per cent of the assessed valuations of the property within a county. Shortly thereafter, the voters of 36 counties had authorized the issuance of \$33,280,000 in bonds for primary road improvement.

Another milestone in road administration was set by the legislature's approval of a law in 1929 giving county officials control of township roads. The Bergman Secondary Road Act (Chapter 20, Laws of 43rd G. A.) eliminated the township as a road building and maintaining unit. This reduced the boards in charge of secondary roads from 1745 to 99. The name of township roads was changed to county roads and the previously titled county roads were renamed to county trunk roads.

All secondary road and bridge funds were placed under the control and jurisdiction of the County Boards of Supervisors. The county bridge fund was abolished in 1929 and consolidated with the county road fund.

In 1937, the 47th General Assembly repealed the county road poll tax law which had been in effect in various forms for the previous 99 years.

The "Farm to Market Road Law" was established in 1939 by the 48th General Assembly (Chapter 117). This legislation included the following provisions:

1. Created a Farm to Market road system consisting initially of about 10% of the secondary roads of the state.
2. Created a Farm to Market Road Fund.
3. Provided for improvement and maintenance of the Farm to Market System.
4. Enabled the State of Iowa to secure it's allotment of Federal-Aid Secondary road funds.



In 1939 and 1940, \$1,250,000 per year from the Primary Road Fund was transferred to the Farm to Market Fund. Thereafter, the law provided that annual Primary Road Fund income in excess of \$16,000,000 be transferred to the Farm to Market Fund.

By 1946, a Federal-Aid Secondary and feeder road system of 33,033 miles or 35.5% of the 93,000 miles of Iowa's secondary roads had been selected in conformance with the Federal Highway Act of 1944. The 51st General Assembly provided legislation whereby counties could cause any part of it's allotment of motor vehicle fuel tax to be credited to the county's allotments of farm to market funds in matching federal-aid secondary road funds. The "ceiling" on the Primary Road Fund was also raised to \$17,000,000. Any annual income excess above this figure would be transferred to the Farm to Market Fund.

In 1949, the 53rd General Assembly repealed the \$17,000,000 ceiling on primary road income and created the road use tax fund. Net receipts from motor vehicle fuel taxes, motor vehicle registration, compensation tax on motor carriers, use taxes and ten per cent of sales taxes were included in the new fund. Use taxes collected on the sale of motor vehicles, trailers and motor vehicle accessories and equipment was an added source of income not previously included in highway fund income. This was also the case of 10 per cent of sale taxes collected.

The legislature made provision for distribution of the road use tax fund as follows:

Primary Road Fund -	42%
Farm to Market Road Fund-	15%
Secondary Road Construction Fund-	35%
Cities and Incorporated Towns-	8%

An additional one cent per gallon on gasoline was levied in 1953 by the 55th General Assembly and credited to a Special Primary Road Fund. This money

was earmarked for improving gravel-surfaced primary roads. In 1955, the legislature added another one cent per gallon levy on gasoline to be used for the widening and modernization of paved primary roads.

The Interstate Highway Act adopted by the 84th Congress in 1956 is the latest legislation drastically affecting Iowa's highway system and highway income. Approximately 711 miles of the nation's new Interstate System will be constructed in Iowa. This system will be financed primarily with Federal Aid Funds.

## II REVENUE SOURCES AND DISTRIBUTION OF FUNDS

Highway revenue in Iowa has been derived from the following sources:

1. Property taxes
2. Poll taxes
3. Special Assessments
4. Motor Vehicle Registration Fees
5. Motor Fuel Taxes
6. Motor Carrier Taxes
7. Use and Sales Tax
8. Federal Aid

Property taxes, poll taxes and special assessments are levied and expended by local government units. Motor vehicle taxes and road revenue from use and sales taxes are administered by the state government with portions of the net funds derived distributed back to local governments for expenditure.

Each of these of the revenue sources listed above is discussed in detail on the following pages.

### 1. Property Tax

A tax not to exceed one per cent was levied on real estate and personal property for road purposes by the Legislature of the Wisconsin Territory in January, 1838. This tax was adopted by Iowa later in 1838 when the State became an independent territory. There was a provision whereby the taxes could be "worked out" in lieu of payment in cash.

In 1884, the first county road fund was established and was derived from a one-mill levy on all taxable property in the county. The county supervisors administered all expenditures from this fund. Previous to this time, road funds were handled exclusively by road districts within the townships.

Township and county road levies from 1903-1911 are given in Table A-1. In 1903, it was first possible to pay the township road tax in cash and it didn't have to be "worked out".



Table A-1

Township and County Road Levies Compared  
To Property Tax Levied For All Purposes

1903-1912

	Township Road	County		Total*	Property Tax Levied All Purposes	Per Cent Road Levies
		Road	Bridge			
1903	\$2,283,130	\$547,310	\$1,628,721	\$4,459,161	\$25,657,914	17.4
1904	1,749,395	559,490	1,947,424	4,256,228	25,093,543	17.0
1905	1,773,304	518,536	1,923,432	4,215,272	26,061,977	16.2
1906	1,804,484	520,780	1,967,546	4,292,810	26,333,163	16.3
1907	1,909,988	556,173	2,178,028	4,644,189	27,885,795	16.6
1908	1,890,573	575,374	2,180,381	4,646,328	29,248,379	15.9
1909	1,903,479	602,389	2,563,194	5,069,062	31,281,231	16.2
1910	2,022,096	618,667	2,756,659	5,397,422	32,500,046	16.6
1911	2,644,169	724,761	3,059,320	6,428,250	36,197,222	17.8

TOTAL

\$43,408,722

\*County drainage levies are not included  
Reference: State Auditors Biennial Reports

Property taxes for road purposes were divided between county and township funds until 1929. The County Board of Supervisors and Township Trustees levied taxes for and expended their respective funds. The Bergman Road Law which became effective January 1, 1930 eliminated the Township as a road building agency.

The amount of property taxes levied for various purposes is included in Table A-2. Table A-3 gives a percentage breakdown of the total property taxes levied by year and by purpose.

Table A-2  
Property Taxes Levied in the Years 1912 to 1956, Inclusive, for  
Collection in Each Succeeding Year 1/

Year	Amount in dollars levied for each fund 2/					
	State general fund	County funds	Cities and towns funds	School funds	Highway funds*	Total all funds
	\$	\$	\$	\$	\$	\$
1912	2,880,134	7,937,611	5,997,538	13,253,637	6,452,062	36,520,982
1913	4,603,891	9,948,833	6,477,554	15,032,875	9,352,640	45,415,793
1914	4,681,748	8,967,945	7,209,075	16,322,696	9,293,742	46,475,206
1915	4,359,978	10,508,907	7,537,151	17,730,063	9,914,065	50,050,164
1916	4,409,289	11,334,251	8,319,614	19,215,762	10,367,640	53,646,556
1917	7,406,632	12,400,308	9,307,224	21,913,004	10,733,307	61,760,475
1918	6,666,250	13,117,546	9,291,558	25,152,891	11,353,921	65,582,166
1919	8,368,642	14,981,850	10,331,460	31,317,276	14,873,481	79,872,709
1920	8,504,621	16,556,853	13,078,683	42,219,144	16,094,943	96,454,244
1921	9,982,667	17,316,830	13,650,553	47,865,860	15,409,347	104,225,257
1922	12,325,791	17,295,341	13,868,586	47,003,910	14,658,661	105,152,289
1923	12,791,323	19,551,471	13,848,848	45,833,194	14,836,747	106,861,583
1924	13,404,514	20,455,335	13,455,138	44,401,211	14,606,576	106,322,774
1925	10,806,842	18,345,534	14,347,340	44,685,418	13,524,441	101,709,575
1926	10,737,762	19,104,599	14,177,535	44,889,068	13,564,957	102,473,921
1927	9,523,347	18,641,654	14,681,250	45,678,774	13,611,654	102,136,679
1928	9,490,334	19,335,010	14,828,133	46,557,366	13,456,723	103,667,566
1929	11,871,301	19,970,727	15,117,965	47,738,163	16,056,773	110,754,929
1930	11,548,962	19,841,876	15,266,468	47,961,189	15,688,539	110,307,034
1931	9,051,769	18,865,065	14,322,896	45,571,234	12,616,378	100,247,342
1932	8,872,250	18,057,369	13,304,170	41,091,898	9,918,078	91,243,765
1933	8,146,602	17,828,870	11,970,953	35,493,591	7,722,498	81,162,514
1934	1,957,011	20,041,284	12,524,229	34,898,904	7,468,506	76,889,934
1935	10,587,007	20,493,431	13,132,351	35,592,061	9,912,068	89,716,918
1936	10,487,463	20,477,655	13,238,448	37,310,296	10,727,092	92,240,954
1937	8,269,682	21,031,027	13,807,508	39,346,478	11,127,363	93,582,058
1938	7,079,770	20,315,372	13,963,384	41,127,691	11,460,696	93,946,913
1939	7,070,854	23,906,825	13,942,048	42,140,673	11,462,134	98,522,534
1940	4,144,524	23,745,400	14,239,610	42,738,014	11,685,489	96,553,037
1941	4,129,251	23,884,967	14,816,443	44,241,572	11,894,658	98,966,891
1942	0	23,564,218	15,116,767	46,494,267	12,193,731	97,368,983
1943	0	22,000,389	15,826,839	50,722,191	11,961,522	100,510,941
1944	0	19,659,515	16,776,604	55,173,961	12,542,370	104,152,450
1945	0	18,795,987	17,461,386	60,508,326	17,750,924	114,516,623
1946	0	18,958,257	18,797,031	66,867,451	19,343,953	123,966,692
1947	0	26,062,493	20,592,211	74,930,583	20,444,745	142,030,032
1948	6,530,078	34,140,616	24,554,288	83,111,642	21,768,779	170,105,403
1949	0	35,595,297	27,573,815	86,385,417	26,786,043	176,340,572
1950	0	36,696,046	30,607,961	93,211,824	28,438,612	188,954,442
1951	2,122,700	41,422,966	34,052,416	103,015,061	30,052,325	210,665,468
1952	2,098,032	43,231,596	38,879,613	112,382,438	31,186,835	227,778,514
1953	2,083,602	45,741,257	40,410,440	122,120,914	31,822,581	242,178,794
1954	2,054,108	46,804,720	42,750,443	129,131,770	31,171,989	251,913,030
1955	2,048,575	52,131,929	45,518,175	136,355,499	31,282,710	267,336,888
1956	4,214,032	54,402,755	49,791,091	145,778,675	30,598,833	284,785,386

of School 1951-1956  
 County Funds instead  
 included with Co. Funds  
 1947-1956 included in  
 County School Tax & Co. Board of Education Tax  
 included with Co. Funds

1/ Data from annual reports of the Iowa State Board of Assessment and Review and the Iowa State Tax Commission.

2/ Amounts levied in each year for collection in the following year.

\* Includes county drainage levies.



Table A-3  
 Relations Between Amount of Property Tax Levies for  
 Different Funds, 1912 to 1956, Inclusive

Year	Percent of total property tax levy					
	For state general fund	For county funds	For cities and towns funds	For school funds	For highway funds	For all funds
1912	7.9	21.7	16.4	36.3	17.7	100.0
1913	10.1	21.8	14.3	33.1	20.7	100.0
1914	10.1	19.3	15.5	35.1	20.0	100.0
1915	8.7	21.0	15.1	35.4	19.8	100.0
1916	8.2	21.2	15.5	35.8	19.3	100.0
1917	12.0	20.1	15.1	35.4	17.4	100.0
1918	10.2	20.0	14.1	38.4	17.3	100.0
1919	10.5	18.7	12.9	39.2	18.7	100.0
1920	8.8	17.2	13.6	43.7	16.7	100.0
1921	9.6	16.6	13.1	45.9	14.8	100.0
1922	11.7	16.4	13.2	44.8	13.9	100.0
1923	12.0	18.3	12.9	42.9	13.9	100.0
1924	12.6	19.2	12.7	41.8	13.7	100.0
1925	10.6	18.0	14.1	44.0	13.3	100.0
1926	10.5	18.7	13.8	43.8	13.2	100.0
1927	9.3	18.3	14.4	44.7	13.3	100.0
1928	9.2	18.7	14.3	44.8	13.0	100.0
1929	10.7	18.0	13.6	43.1	14.5	100.0
1930	10.5	18.0	13.8	43.5	14.2	100.0
1931	9.0	18.7	14.3	45.4	12.6	100.0
1932	9.6	19.9	14.6	45.0	10.9	100.0
1933	10.0	22.0	14.8	43.7	9.5	100.0
1934	2.5	26.0	16.4	45.4	9.7	100.0
1935	11.8	22.8	14.6	39.7	11.1	100.0
1936	11.4	22.2	14.3	40.5	11.6	100.0
1937	9.8	22.5	14.7	42.1	11.9	100.0
1938	7.5	21.6	14.9	43.8	12.2	100.0
1939	7.2	24.3	14.1	42.8	11.6	100.0
1940	4.3	24.6	14.7	44.3	12.1	100.0
1941	4.2	24.1	15.0	44.7	12.0	100.0
1942	0	24.2	15.5	47.8	12.5	100.0
1943	0	21.9	15.7	50.5	11.9	100.0
1944	0	18.9	16.1	53.0	12.0	100.0
1945	0	16.5	15.2	52.8	15.5	100.0
1946	0	15.3	15.2	53.9	15.6	100.0
1947	0	18.3	14.5	52.8	14.4	100.0
1948	3.8	20.1	14.4	48.9	12.8	100.0
1949	0	20.2	15.6	49.0	15.2	100.0
1950	0	19.4	16.2	49.3	15.1	100.0
1951	1.0	19.7	16.2	48.8	14.3	100.0
1952	0.9	19.0	17.1	49.3	13.7	100.0
1953	0.9	18.9	16.7	50.4	13.1	100.0
1954	0.8	18.6	17.0	51.2	12.4	100.0
1955	0.8	19.5	17.0	51.0	11.7	100.0
1956	1.5	19.1	17.5	51.2	10.7	100.0

## 2. Poll Taxes

Iowa retained the poll tax principles set forth by the parental Wisconsin Territory in early 1838 and the first legislative assembly levied a poll tax on every qualified voter less than sixty years old. The legislature in 1841 gave the county commissioners the option to levy poll taxes. If they deemed it necessary, the county officials could levy taxes of from not less than fifty cents or more than one dollar "on every white male inhabitant in their county" between the ages of twenty-one and fifty. Many citizens were opposed to poll taxes and the option to levy these taxes which was granted the county commissioners by the legislature, was additional evidence of this opposition.

The code of 1851 made provision for an annual poll tax of fifty cents for county purposes and a road tax of from one to two dollars per year. The county court would determine the amount of road tax to be paid. It was further provided that the road tax could be paid in labor at the rate of one dollar per day.

Two days labor on the roads and fifty cents cash was required of every able-bodied man from twenty-one to forty-five years of age according to the laws of 1858. The code of 1860, 1873 and 1897 contained the same provisions. In case the labor is not done, the road supervisor collected cash for the road tax. If this was not done, the road tax was placed on the county auditor's property tax list.

The township trustees were authorized in 1919 to fix an amount to be paid to the county for poll tax in lieu of two days work. Money received from these payments were to be spent on the public roads.

In 1923, poll taxes were levied on able-bodied male residents living outside the limits of cities and towns. Previous to this the taxes applied to "citizens". The tax levy was not to exceed five dollars per person and could be paid by doing two days work as provided by earlier laws.

Collection of poll taxes posed a huge problem to the counties. In 1923, an amendment designed to facilitate municipal collections of the tax was approved.

County poll taxes were finally abandoned in 1937 when the 47th General Assembly repealed the sections of the 1935 code relating to their collection and payment. Cities and towns continued to levy a road poll tax until 1951. The amount of the tax not to exceed five dollars was determined by the city or town council and was to be paid in cash. Unpaid poll taxes are entered on the county tax lists and are collected as ordinary county taxes.

There is no record of the man hours expended in working on the public roads in payment of poll taxes. Table A-5 lists the amount of poll taxes levied from 1903-1950. Nearly nine million dollars were levied in this period, but the amount collected in cash is not known. The division of the total poll tax levies between counties and cities are shown in Table A-4 for 1930-1938. The amounts of delinquent poll taxes from 1941-1950 are included in Table A-6. This is additional evidence of the difficulties encountered in administration of the law.

Secondary road income from poll taxes are listed in the County Engineer's Annual Reports is included in Table A-7 and amounted to less than 1.5 million dollars from 1930-1956.

Table A-4

Poll Taxes Levied By Cities And Towns And Rural Districts  
1930-1938

	<u>Cities &amp; Towns</u>	<u>Rural Districts</u>
1930	\$172,593	\$131,800
1931	170,221	130,952
1932	176,999	139,671
1933	173,595	134,294
1934	191,423	142,277
1935	19,348	8,630
1936	20,624	9,333
1937	25,094	16,062
1938	51,528	-----



Table A-5

Total Poll Taxes Levied  
1903-1950

1903	\$234,648	1929	\$297,889
1904	242,819	1930	304,393
1905	242,334	1931	301,172
1906	240,983	1932	316,670
1907	232,934	1933	307,890
1908	240,482	1934	333,700
1909	230,228	1935	27,978
1910	247,168	1936	29,957
1911	242,250	1937	41,156
1912	265,031	1938	51,528
1913	255,838	1939	*
1914	267,687	1940	8,787
1915	275,074	1941	6,399
1916	279,476	1942	3,225
1917	278,491	1943	3,572
1918	276,823	1944	1,944
1919	261,299	1945	1,729
1920	283,392	1946	2,168
1921	282,288	1947	3,319
1922	291,887	1948	1,928
1923	228,460	1949	3,770
1924	294,987	1950	2,438
1925	297,948		
1926	300,022	Total	\$8,939,632

\* No data available

References: State Auditor's Biennial Reports  
Iowa Board of Assessment and Review Annual Reports  
Iowa State Tax Commission Annual Reports

Table A-6

Total Delinquent Poll Tax

1941 -	\$64,470	1946 -	\$11,104
1942 -	46,058	1947 -	13,853
1943 -	25,215	1948 -	19,745
1944 -	10,202	1949 -	8,627
1945 -	8,650	1950 -	5,383

Table A-7

Secondary Road Income From Poll Taxes  
1930-1958

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
1930	\$429,629	1945	\$10,278
1931	-----	1946	7,232
1932	285,820	1947	3,657
1933	141,040	1948	3,754
1934	53,870	1949	2,644
1935	96,229	1950	4,288
1936	55,634	1951	11,122
1937	54,982	1952	66,453
1938	36,090	1953	21,237
1939	15,956	1954	41,969
1940	8,942	1955	11,198
1941	10,892	1956	24,920
1942	24,628	1957	-----
1943	10,813	1958	-----
1944	8,668		
		<hr/>	
		Total	\$1,441,945

Reference: County Engineer's Annual Reports



### 3. Special Assessments

Special Assessment Districts were first made possible by the Primary Road Law of 1919. As set forth in the original law, property owners within one and one-half miles of the primary road to be paved would pay 25 per cent of the cost of pavement.

The 40th General Assembly in 1923 reduced the special assessment for paving to 12½ per cent of the paving cost and provided reimbursement for one-half of paving assessments previously levied. In a few years the law providing for special assessments for primary paving work was repealed and the Highway Commission was directed to return the special assessments from the Primary Road Fund. These assessments were in effect not a basic revenue source but were borrowings

Table A-8

#### Special Assessments For Primary Highway Paving

1920	\$ 319,635
1921	1,521,435
1922	1,041,279
1923	316,559
1924	-----
1925	247,900
1926	206,667
1927	279,013
1928	38,021
1929	4,683

The 1919 legislature also provided that Special Assessment Districts could be established for improving secondary roads. Not more than 25 per cent of the improvement could be assessed to benefited property. Twenty-two secondary road districts in eight counties were established in 1919 and were involved in graveling 144 miles of secondary roads. Income since 1920 from special secondary road districts are listed in Table A-9.

During the last 38 years \$7,547,101 have been collected as special assessments. More than 40 per cent of this total has been assessed since 1950.

Table A-9

Secondary Road Income From Special Assessments

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
1920	\$ 259,391	1933	\$ 92,464	1945	\$ 32,213
1922	188,480	1934	111,686	1946	121,191
1923	280,372	1935	100,472	1947	47,814
1924	240,934	1936	89,144	1948	78,668
1925	237,433	1937	91,931	1949	92,265
1926	224,634	1938	92,649	1950	351,626
1927	239,033	1939	94,425	1951	253,765
1928	309,363	1940	75,446	1952	491,551
1929	400,784	1941	85,440	1953	421,497
1930	193,509	1942	95,613	1954	524,517
1931	121,863	1943	72,548	1955	422,653
1932	147,889	1944	54,576	1956	234,363
				1957	305,345
				1958	269,534

References: 1920-1926 State Auditor's Annual Reports  
 1927-1958 County Engineer's Annual Reports.

#### 4. Motor Vehicle Registration Fees

Registration of motor vehicles began in Iowa on July 4, 1904. The Secretary of State administered the registration and collected one-dollar fee for each license. There was no mention of time in the first registration law and apparently the registration was good for the life of the vehicle.

The Secretary of State assigned each vehicle a number and furnished the owner with an aluminum seal two inches in diameter. The words "Registered in the office of the Secretary of State for the State of Iowa under the motor vehicle law, No. \_\_\_\_" were on each seal. The vehicle owner was required to also display the number assigned on the back of his vehicle in Arabic numerals at least three inches tall and with a brush stroke of one-half inch minimum width. The abbreviation for Iowa (Ia.) was also required to appear with the number.

In 1907 the license fee was raised to five dollars and a dealers license was created costing ten dollars. Annual registration began in 1911 and the motor vehicle fund was created. The Secretary of State furnished two license plates and a certificate of registration. Color of the license plates was determined by the Secretary of State. These provisions went into effect July 4, 1911 and the 1911 licenses cost one-half of the annual fee.

The basic fee under the 1911 law was eight dollars per year for vehicles with 20 horsepower or less. For each horsepower over 20, an additional 40 cents was levied. Electric and steam powered vehicles had a license fee of 15 dollars per year. Motorcycles were registered for an annual fee of three dollars and a dealer's license cost 15 dollars.

The counties received 85 per cent of the fees collected and could use the funds for crowning, draining, dragging, graveling or macadamizing public highways outside of cities and towns. They could also use the proceeds from registration for permanent bridge and culvert construction. Each county's share of the motor vehicle fund was determined by using the ratio of the number of townships



in the county to the number of townships in the state.

In 1915, the 36th General Assembly approved a law that distributed 90 per cent of the collections from registrations to the counties. Five per cent of the funds was allocated to the Highway Commission and five per cent was retained to cover collection costs. It was also provided that cities receive a portion of the county's share of these funds. The ratio of miles of unpaved city streets to the miles of unpaved roads in the county was used to determine the amount due the municipal governments. Not more than 10 per cent of the county's license funds could be allocated to any city.

A new motor vehicle law enacted by the 38th General Assembly in 1919 completely changed the registration procedure and fees. Registration would be handled by county treasurers under the new law. Previously motorists registered their vehicles directly with the State Auto Department in Des Moines. Most of these transactions were by mail.

Automobile license fees were computed as one per cent of factory list price plus 40 cents per hundred pounds weight. Minimum registration fee was 10 dollars. Table A-10 lists the license fees for automobiles commonly sold in 1920.

Table A-10

1920 Automobile License Fees

	Price	Weight	Fee
Buick	\$1,495	2,815	\$26.60
Cadillac	3,220	4,035	49.40
Dodge	1,085	2,380	20.60
Ford	525	1,480	12.00
Hudson	2,200	3,265	35.20
Loccomobile	5,500	4,000	71.00
Mercer	4,500	4,000	61.00
Overland	985	2,350	19.60
Packard	5,050	4,500	69.00
Paige	2,165	3,500	36.00
Peerless	2,675	3,500	41.00
Pierce Arrow	6,400	4,600	82.40

The original procedure outlined in the 1919 statutes for calculating automobile registration fees has been retained and is in use today. Every motor vehicle manufacturer is required to furnish the State Motor Vehicle Department with a schedule of list prices and weights for the various models they produce. Using this information, a schedule of weight, price and registration fee for all motor vehicles is prepared and distributed to the county treasurers for use in collection of the annual fees.

A separate schedule for truck registration was included in the 1919 motor vehicle law. The amount of the registration fee was based on load capacity and type of wheel tire. Table A-11 lists the truck registration classes from 1920 to 1949. Note that in 1941 the basis for registration was changed to maximum gross weight. Previously trucks were licensed on the basis of rated load carrying capacity. The fees that have been in effect since 1950 are given in Table A-15.

Table A-11

Annual Truck Registration Fees 1919-1949

Load Capacity Tons***	Pneumatic Tires			Solid Rubber Tires			Iron, or Steel Tires
	1919 Code	1927 Code	1939 Code	1919 Code	1927 Code	1939 Code	
1	\$ 15	\$ 15	\$	\$ 15	\$ 25	Same as 1939 pneumatic tire schedule plus 25 per cent.	\$ 40
1½	22.50	25		22.50	40		\$ 50
2	30	40		30	65		
2½	45	65		55	90		
3	65	100	15	75	125		
3½	90	130		100	160		
4	105	160		115	200		
4½	120	200		130	250		
5	135	250	25	145	300		
6	165	300	60	175	350		
7	*	*	80				
8			100				
9			130				
10			160				
11			190				
12			225**				

\* Plus \$50 for each ton in excess of six.

\*\* Plus \$20 for each ton over 12.

\*\*\* In 1941, the basis of truck registration was changed from "rated load carrying capacity" to "maximum gross weight".



A separate truck tractor registration schedule was first adopted in 1931. Fees charged for truck tractors from 1932 to 1949 is given in Table A-12. Semitrailers drawn by a truck with a combined gross weight exceeding 12 tons was licensed for \$60 per year. For a combined gross weight of less than 12 tons, the fee was \$30. These rates are still in effect.

Table A-12

Truck Tractor Registration Fees  
1932-1949

Load Capacity of Semitrailer Tons	Annual Fee	
	1931 Code	1939 Code
3	\$ 75	
4	120	
5	200	
6	240*	30
8	340	70
10	440	130
12	540	195**

\* Each ton over 6 was an additional \$50

\*\*Each ton over 12 was an additional \$20

Trailers were first licensed in 1924 under provisions set forth in the 1923 Code. A license was not required for trailers with a loading capacity of less than 1000 pounds. Table A-13 gives the schedules of trailer registration fees used from 1924 to 1939. Schedules used from 1940 to date are included in Table A-14.

Table A-15 lists the current registration fees for trucks, truck-tractors, trailers and semitrailers.

Table A-13

Registration Fee Schedules For Trailers  
1924-1939  
(Not Semitrailers)

Tons Capacity	Pneumatic Tires *	Solid Rubber Tires		Iron or Steel Tires *
		Code 1923	Code 1927	
1	\$ 10	--	\$15	--
2	15	\$ 5	20	\$15
3	--	15	25	\$30
4	25	35		
5	40	50		
6	50	60		
7	60	70		

\* Unchanged in Code 1927

Table A-14

Registration Fee Schedules For Trailers  
1940-1961  
(Not Semitrailers)

Load Capacity* Tons	Pneumatic Tires		Solid Rubber Tires	
	Code 1939	Code 1950	Code 1939	Code 1950
Farm Trailer	\$ 1	\$ 3	--	--
½	1	3	--	--
1	3	10	--	--
2	10	20	\$20	\$30
4	25	30	30	40
6	30	40	35	50
8	35	50	50	60
10	40	60	60	70
12	50	70	70	80
14	60	80	80	90

\* Changed to maximum gross weight in 1941.

Table A-15  
 Schedule of Registration Fees  
 For Trucks, Truck Tractors, Semitrailers and Trailers  
 1950-1961

**COMMERCIAL UNIT RATINGS**

(As provided by Sections 321.119, 321.121, and 321.122 (1), Code, 1950)

Class	Gross Tonnage	Annual Truck Fee	½-Annual Truck Fee	Annual Tractor Fee	½-Annual Tractor Fee	Maximum Gross Weight Truck or Tractor-Trailer Combination	
						5% Overload	25% Overload
A	3 Tons	\$ 25.00	Not Permit.	None Issued	None Issued	6300 Lbs.	7500 Lbs
B	5 "	40.00	Not Permit.	None Issued	None Issued	10500 "	12500 "
C	6 "	70.00	Not Permit.	\$ 40.00	Not Permit.	12600 "	15000 "
D	7 "	95.00	\$ 47.50	65.00	Not Permit.	14700 "	17500 "
E	8 "	120.00	60.00	90.00	\$ 45.00	16800 "	20000 "
H	9 "	155.00	77.50	125.00	62.50	18900 "	22500 "
J	10 "	190.00	95.00	160.00	80.00	21000 "	25000 "
K	11 "	225.00	112.50	195.00	97.50	23100 "	27500 "
L	12 "	265.00	132.50	235.00	117.50	25200 "	30000 "
M	13 "	290.00	145.00	260.00	130.00	27300 "	32500 "
N	14 "	315.00	157.50	285.00	142.50	29400 "	35000 "
O	15 "	340.00	170.00	310.00	155.00	31500 "	37500 "
P	16 "	365.00	182.50	335.00	167.50	33600 "	40000 "
R	17 "	390.00	195.00	360.00	180.00	35700 "	42500 "
S	18 "	415.00	207.50	385.00	192.50	37800 "	45000 "
T	19 "	440.00	220.00	410.00	205.00	39900 "	47500 "
U	20 "	465.00	232.50	435.00	217.50	42000 "	50000 "
V	21 "	490.00	245.00	460.00	230.00	44100 "	"
W	22 "	515.00	257.50	485.00	242.50	46200 "	"
X	23 "	540.00	270.00	510.00	255.00	48300 "	"
Y	24 "	565.00	282.50	535.00	267.50	50400 "	"
Z	25 "			560.00	280.00	52500 "	"
Z-1	26 "			585.00	292.50	54600 "	"
Z-2	27 "			610.00	305.00	56700 "	"
Z-3	28 "			635.00	317.50	58800 "	"
Z-4	29 "			660.00	330.00	60900 "	"
Z-5	30 "			685.00	342.50	63000 "	"

**SEMITRAILER UNIT RATINGS**

(As provided by Sec. 321.123 (2), Code, 1950)

Gross Tonnage	Class Plate	Annual Fee
To 12 tons	X	\$30.00
Over 12 tons	Y	60.00

**TRAILER UNIT RATINGS**

(As provided by Sec. 321.123 (2), Code, 1950)

Gross Tonnage	Class Plate	Annual Fee	Semiannual Fee	Maximum Gross Weight 5% Overload	Maximum Gross Weight 25% Overload
Unlimited	Farm trailer	\$ 5.00	Not permitted		
1000 Lbs.	1000 Lbs.	8.00	" "	1050 Lbs.	1250 Lbs.
1 ton	2000 "	10.00	" "	2100 "	2500 "
2 tons	4000 "	20.00	" "	4200 "	5000 "
4 "	8000 "	30.00	" "	8400 "	10000 "
6 "	C	40.00	" "	12600 "	15000 "
8 "	E	50.00	" "	16800 "	20000 "
10 "	J	60.00	" "	21000 "	25000 "
12 "	L	70.00	" "	25200 "	30000 "
14 "	N	80.00	40.00	29400 "	35000 "



Under the provisions of the 1919 motor vehicle law, 94 per cent of license fee collections was placed in the Primary Road Fund, 2½ per cent went to maintenance of the State Highway Commission and 3½ per cent was used to cover administration and collection costs. This distribution remained practically unchanged until 1950 when the net proceeds from license fees were placed in the Road Use Tax Fund. The Primary Road Fund is credited with 42 per cent of the Road Use Tax Fund receipts.

Motor Vehicle Department collections from registrations and miscellaneous receipts have amounted to nearly 691 million dollars since 1904. Annual figures are given in Table A-16. From 1935 to 1958, the total collections are divided into receipts from passenger cars, trucks and busses, etc. Miscellaneous receipts as given in this table include collections from certificates of title, fines and penalties, duplicate plates, liens, dealers operating licenses and itinerant merchant licenses.

The collections from dealers operating licenses are placed in a special trust fund by the Treasurer of State. Unexpended balances after payment of administration and collection costs are transferred to the state general fund.

Three per cent of the gross fees collected excluding dealers operating licenses are placed in the state general fund. The balance less the 50 cent collection fee retained by the county treasurers on each registration and the one per cent retained by the motor vehicle department to pay refunds are placed in the road use tax fund. Any unexpended balances in the reimbursement fund or in the three per cent placed in the general fund are transferred to the road use tax fund.

Table A-16  
1904-1958 COLLECTIONS  
MOTOR VEHICLE REGISTRATIONS  
AND MISCELLANEOUS RECEIPTS

Registration Year	Passenger Cars	Trucks and Busses	Trailers, Semitrailers, & Motorcycles	Dealers Licenses ETC.	Misc. Receipts	Total Collections
1904						959
1905						978
1906						1,313
1907						7,020
1908						20,880
1909						36,347
1910						65,608
1911						259,736
1912						485,300
1913						638,078
1914						972,740
1915						1,393,139
1916						1,679,924
1917						2,249,655
1918						2,547,596
1919						3,077,446
1920						7,507,202
1921						7,765,079
1922						7,923,388
1923						8,829,750
1924						8,979,463
1925						9,621,646
1926						10,208,675
1927						10,371,699
1928						10,692,767
1929						11,919,350
1930						12,693,621
1931						12,539,613
1932						11,589,067
1933						10,648,169
1934						9,997,308
1935	7,105,178	2,112,856	71,067	47,720	533,066	9,869,887
1936	7,713,123	2,583,668	81,583	47,150	288,559	10,714,083
1937	8,213,168	2,674,605	94,069	51,725	317,433	11,351,000
1938	8,414,626	2,772,712	102,557	48,950	295,604	11,634,449
1939	8,818,252	2,856,034	115,857	62,016	226,794	12,078,953
1940	9,208,478	3,145,787	223,180	64,023	252,874	12,894,342
1941	9,715,480	3,378,240	254,146	66,706	277,958	13,692,530
1942	9,163,895	3,578,875	276,185	54,731	174,439	13,248,125
1943	8,301,431	3,572,450	272,548	33,896	133,884	12,314,209
1944	7,643,420	3,859,989	288,368	34,755	120,205	11,946,737
1945	7,172,991	4,168,763	309,902	43,994	112,105	11,807,755
1946	7,285,492	4,942,428	379,109	66,006	192,031	12,865,066
1947	8,303,527	5,943,177	460,027	74,839	235,673	15,017,243
1948	10,071,850	6,754,095	527,320	84,263	289,203	17,726,731
1949	12,316,996	7,385,107	584,185	86,091	355,603	20,727,982
1950	15,950,421	10,362,714	987,349	88,278	378,081	27,766,843
1951	18,321,463	11,203,796	983,880	86,966	377,250	30,973,355
1952	19,231,152	11,987,900	988,248	84,913	335,599	32,627,812
1953	20,524,971	12,687,851	1,017,462	83,621	446,982	34,760,887
1954	21,736,747	13,326,345	1,047,121	82,317	772,186	36,964,716
1955	23,103,229	14,136,266	1,075,788	82,968	798,286	39,196,537
1956	23,805,038	14,797,246	1,111,074	82,229	755,058	40,550,645
1957	24,433,029	15,423,315	1,158,366	83,752	884,247	41,982,709
1958	25,115,405	16,297,202	1,218,244	87,862	760,908	43,479,622

## 5. Motor Fuel Taxes

In 1923 the 40th General Assembly passed a bill which levied a gasoline tax of two cents per gallon. This bill was vetoed by the Governor. The 41st General Assembly passed a bill (Senate File 312) containing the same basic provisions as the 1923 proposal. A license fee of two cents per gallon on gasoline became effective April 15, 1925. One-third of the revenue realized was apportioned to the Primary Road Fund and two-thirds of the collections were allocated to township and county funds.

An additional one cent per gallon was imposed by the 42nd General Assembly (Senate File 353) in 1927. This extra one cent was credited to the Primary Road Fund to reimburse counties for costs of primary road right of way and primary road bridge and culvert construction incurred by the counties from 1919 to 1927. The total gasoline tax revenue of three cents per gallon was distributed  $\frac{5}{9}$  of net collections to the Primary Road Fund and  $\frac{4}{9}$  to the county treasurers.

In 1931, the legislature amended the gasoline taxation laws to cover motor vehicle fuels instead of gasoline alone. The 51st General Assembly increased the license fee on motor fuel to four cents per gallon effective July 4, 1945. The constitutionality of the act was challenged before it took effect and the additional one cent was segregated and held by the State Treasurer in trust. The suit was dismissed in December, 1946, and the accumulated funds were distributed as follows-- 60 per cent to counties for secondary road construction and 40 per cent to incorporated cities and towns for street construction and maintenance.

The 53rd General Assembly in 1949 created the Road Use Tax Fund and the net proceeds from the motor vehicle fuel tax was named as one revenue source for this fund. The Road Use Tax Fund was to be distributed as follows:



Primary Road Fund	- 42%
Secondary Road Fund	- 35%
Farm to market Fund	- 15%
Cities and Incorporated Towns	- 8%

House File No. 10, Acts of the 55th General Assembly, increased the license fee on gasoline from four cents to five cents in 1953. Net proceeds from the additional one cent tax were credited to a Special Road Fund and used for the paving of primary roads surfaced with gravel or crushed rock. This act also imposed a six-cent license fee on all fuel oil used in motor vehicles on the public highways or in any maintenance or construction work paid from public funds.

In 1955, the 56th General Assembly continued the tax increase imposed by the previous legislature and voted an additional one-cent per gallon. The added revenue was earmarked for the purpose of widening and improving primary roads and bridges. Total tax rates of six cents per gallon for motor fuel other than fuel oil and seven cents per gallon for fuel oil are in effect today.

According to Bureau of Public Roads statistics, during the period from 1946 to 1949, 25 to 29.9 per cent of all motor fuel consumed in Iowa was for non-highway use and the taxes collected on this gallonage were refunded. From 1950 to 1957, 20 to 24.9 per cent of the total fuel used was in this category.

More than 826 million dollars of motor fuel taxes have been collected since the original levy in 1925. These collections as reported by the State Treasurer are listed in Table A-17. The total apportionments of nearly 660 million dollars shown in this table do not include distribution of unexpended balances left from funds used to pay refunds, collection costs, etc. The percentage of funds distributed to local units are computed on the basis of the treasurer's apportionments to city, county and state road funds.

Table A-17  
IOWA MOTOR FUEL TAX COLLECTIONS  
1925 - 1958

Fiscal Year Ending	Collections	Apportioned By State Treasurer For Road Purposes	Retained By State	Distributed to Local Units	Per Cent Distributed To Local Units
1925	547,899	543,217	181,072	362,145	66.7
1926	4,807,824	4,644,216	1,548,072	3,096,144	66.7
1927	5,590,692	5,358,000	1,786,000	3,572,000	66.7
1928	8,681,893	8,143,818	4,603,818	3,540,000	43.5
1929	9,224,830	8,462,700	4,870,700	3,592,000	42.5
1930	11,025,119	9,999,040	5,783,040	4,216,000	42.2
	12,180,841	10,759,280	6,293,280	4,466,000	41.5
	11,727,559	10,080,186	5,966,186	4,114,000	40.8
	10,548,497	8,799,166	5,277,166	3,522,000	40.0
	11,331,038	10,236,149	5,892,149	4,344,000	42.4
1935	12,116,889	11,115,000	6,175,000	4,940,000	44.4
	12,972,264	11,655,000	6,475,000	5,180,000	44.4
	14,424,538	12,672,000	7,040,000	5,632,000	44.4
	15,286,791	13,095,000	7,275,000	5,820,000	44.4
	16,128,690	13,689,000	7,605,000	6,084,000	44.4
1940	16,770,634	14,256,000	7,920,000	6,336,000	44.4
	17,487,801	14,625,000	8,125,000	6,500,000	44.4
	18,206,231	15,021,000	8,345,000	6,676,000	44.4
	15,120,412	11,556,000	6,420,000	5,136,000	44.4
	14,824,113	10,854,000	6,030,000	4,824,000	44.4
1945	15,618,681	10,881,000	6,045,000	4,836,000	44.4
1946	25,128,800	14,166,000	7,870,000	6,296,000	44.4
1947	26,408,876	24,448,000	8,860,000	15,588,000	63.8
1948	31,919,888	25,633,500	9,907,500	15,726,000	61.4
1949	33,639,260	24,576,588	10,209,216	14,367,372	58.5
1950	36,010,620	27,125,747	11,392,814	15,732,933	58.0
1951	37,765,848	28,551,139	11,991,479	16,559,661	58.0
1952	39,734,736	30,653,755	12,874,577	17,779,178	58.0
1953	39,680,587	30,827,701	12,947,635	17,880,066	58.0
1954	50,442,856	39,880,487	20,971,412	18,909,075	47.4
1955	54,015,907	42,314,227	22,522,148	19,792,079	46.8
1956	65,739,244	53,137,291	31,755,440	21,381,851	40.2
1957	67,254,250	53,753,745	32,584,291	21,169,454	39.4
1958	63,900,655	48,392,559	29,418,051	18,974,508	39.2

Data from State Treasurers Biennial Reports

## 6. Motor Carrier Taxes

Regulation of motor vehicles used as common carriers was approved by the 40th General Assembly in 1923. Ton-mile taxes were assessed against the motor carriers by the Railroad Commission and collected each month by the county treasurers.

Ton-miles of passenger travel was computed by taking the seating capacity of the vehicle times 150 pounds times miles operated and dividing this product by 2000. Ton-miles of freight travel was calculated by multiplying the maximum capacity of each vehicle plus the weight of the vehicle times the miles operated and dividing the product by 2000. Pneumatic-tired vehicles were assessed at one-eighth cent per ton-mile and solid or rubber-tired vehicles were charged one-fourth cent per ton-mile of travel.

The money received from these taxes were distributed by the county treasurer to the various city and county road districts using the ratio of the miles of highway used by motor carriers within each district to the total miles of motor carrier travel within the county. These funds were designated for maintenance of the highways used by the carriers.

In 1927 several changes were made in the ton-mile tax laws. The rates were raised to one-fourth cent per ton-mile for pneumatic-tired vehicles and to one-half cent per ton-mile for vehicles with solid rubber tires. Under the new provisions of the law, revenue was collected by the State Railroad Commission and 80 per cent was distributed to the counties and 20 per cent retained for administration and enforcement. Each county received revenue from the ton-mile taxes in proportion to the number of ton-miles of travel within the county as compared to the total for the state.

A rate of two mills per ton-mile of travel was set in 1935 on vehicles operating exclusively for the transportation of passengers, mail or light express.

In 1939, ton-mile taxes were repealed by the 48th General Assembly. The



Treasurer of the State distributed \$3,384,401 in county allotments from 1926 to 1942 as given in Table A-18.

Table A-18

County Allotments From Ton-Mile Taxes

1926	\$ 37,456	1935	\$268,087
1927	47,674	1936	343,628
1928	51,169	1937	365,300
1929	81,262	1938	396,485
1930	169,176	1939	381,061
1931	206,224	1940	344,899
1932	205,481	1941	5,162
1933	228,342	1942	3,244
1934	249,751		
		Total	\$3,384,401

Reference: Treasurer of State Biennial Report

Provision was made in the legislation repealing the ton-mile assessments for collection of a compensation tax from motor carriers. This tax was assessed in addition to the regular license fees already imposed upon motor vehicles as compensation for the use of highways to carry on business.

The following annual rates were established on a gross weight basis:

<u>Gross Weight</u>	<u>Comp. Tax</u>
8 Tons or less	\$ 75.
8 - 12 Tons	150.
12 - 16 Tons	200.
Exceeding 16 Tons	250.

Carriers making only occasional trips within the state could obtain travel orders for single trips in lieu of paying the annual fee. A three dollar fee was charged for a gross weight of 17 tons or less and five dollars for a gross weight exceeding 17 tons.

The Iowa State Commerce Commission was charged with the administration of the compensation tax law. All receipts were remitted to the Treasurer of State and subsequently one-half of the receipts was allotted to the primary road

fund and the other one-half was distributed to the counties on an area basis.

In 1941 the section referring to travel orders was amended and the gross weight in the fee schedule was changed from 17 to 12 tons. A travel order was further defined as being valid only for a 24-hour period. Provision was also made in 1941 for making refunds and purchasing identification plates from the gross collections and then remitting the balance to the Treasurer of State. Distribution of the receipts to the primary and county funds remained the same until 1950 when the net proceeds were placed in the road use tax fund.

In 1957, the 57th General Assembly passed H.F. 484 which altered the motor carrier taxation statutes. Any motor carrier that registered his vehicles in Iowa, either voluntarily or as required by Chapter 321, Code of 1954, was no longer subject to pay compensation tax. A three-member reciprocity board was established by the new legislation and given the authority to enter into registration prorating arrangements with individual interstate motor carriers as well as make reciprocity agreements with any governmental units.

Prorating the registration of motor carriers handling interstate commerce replaced the compensation tax approach and in 1959, the 58th General Assembly repealed the statutes covering compensation taxes (chap. 326, Code 1958).

Some \$4,848,801 from compensation taxes were distributed to governmental units for highway purposes as given in Table A-19.

Table A-19

Distribution of Net Receipts From  
Compensation Taxes

<u>Fiscal Year</u>	<u>Primary Road Fund</u>	<u>County Allotments</u>	<u>Cities &amp; Towns</u>
1941	\$170,234	\$170,234	
1942	143,452	143,452	
1943	189,984	189,984	
1944	192,274	192,274	
1945	174,041	174,041	
1946	147,314	147,314	
1947	209,055	209,055	
1948	213,867	213,867	
1949	236,175	236,175	
1950	249,901	290,281	\$ 40,380
1951	252,479	300,570	48,091
1952	214,486	255,340	40,855
1953	72,485	86,292	13,807
1954	67,444	80,290	12,846
1955	62,847	74,819	11,971
1956	68,073	81,040	12,966
1957	58,205	69,293	11,087
1958	8,468	10,080	1,613
	<hr/>	<hr/>	<hr/>
	\$2,730,784	\$2,924,401	\$193,616

References: 1941 - 1950 Treasurer of State Biennial Reports.  
1950 - 1958 Iowa Highway Comm. Annual Reports.



## 7. Use Tax and Sales Tax

In 1949, the 53rd General Assembly established the road use tax fund. Receipts from motor vehicle registration fees, fuel taxes and motor carrier taxes were allocated to this fund. Use tax collections on new motor vehicles and trailers and ten per cent of net sales tax collections were also included as revenue sources for the Road Use Tax Fund. Income from these two sources had not previously been allocated for highway purposes.

County Treasurers collect a use tax of two per cent of the purchase price of new motor vehicles, motor vehicle accessories, and trailers at the time of original registration of the unit. All revenue derived from the use taxes just described are credited to the road use tax fund.

Retail sales taxes are collected by the State Tax Commission on personal property and utility services sold at retail to the consumer. They are also collected on admission ticket sales to amusement places and athletic events and on receipts derived from coin-operated amusement machines. Ten per cent of the net taxes collected are credited to the road use tax fund. This portion of the sales taxes are approximately equal to the amount collected on the sales of motor vehicle parts, tires, etc. Table A-20 illustrates the relation of sales taxes collected by the motor vehicle group of businesses to the total taxes collected.

Table A-20

### Sales Tax Collected By Motor Vehicle Group

	M-V Collections	Per Cent of Total State Collections
1950	\$4,715,120	9.96
1951	5,195,142	10.07
1952	5,536,720	10.72
1953	5,236,197	10.06
1954	5,166,090	9.77
1955	5,144,919	9.38
1956	6,372,328	9.26
1957	6,787,224	9.18
1958	6,223,098	9.62

Sales tax rates for the last two decades are as follows:

April 1, 1937 - June 30, 1955	2 %
July 1, 1955 - June 30, 1957	2 $\frac{1}{2}$ %
July 1, 1957 - June 30, 1961	2 %

Receipts from use and sales taxes credited to the road use tax fund are given in Table A-21. Distribution of the road use tax fund to state, counties, cities, etc. for road purposes has been covered previously in this report.

Table A-21

Use Tax and Sales Tax Receipts  
Credited To The Road Use Tax Fund

Fiscal Year	Use Tax (New Motor Vehicles & Trailers)	10% Sales Tax
1950	\$5,326,500	\$4,730,283
1951	6,388,932	5,199,061
1952	4,623,897	5,256,118
1953	5,034,976	5,318,684
1954	5,715,125	5,362,899
1955	6,505,408	5,504,079
1956	6,502,444	6,924,128
1957	5,787,211	7,470,194
1958	6,062,294	6,525,379
	\$51,946,787	\$52,290,825

Reference: Iowa State Highway Commission Annual Reports.

## 8. Federal Aid

In 1917, the 37th General Assembly of Iowa approved an act known as the Federal Aid Road Law. "This Act accepted for the State of Iowa the provisions of the Act of Congress in reference to Federal Aid and provided funds from the automobile license fees to meet the State's allotment from the Federal Appropriation." 1/

During the 40 year period ending in June 1958, Iowa received nearly 267 million dollars in Federal Aid from various allotments. The following tables give a breakdown of the income from federal funds.

1/ Fourth Annual Report, Iowa State Highway Commission.

Table A-22

Federal Aid Receipts  
Farm to Market Fund

	<u>Regular</u>	<u>Emergency</u>	<u>Access Roads</u>
1940	\$414,381		
1941	1,357,213		
1942	237,136		
1943	278,672		
1944	15,266		
1945	1,102		
1946	---		
1947	1,283,700		
1948	1,947,262		
1949	2,212,564	\$ 91,999	
1950	5,172,689	733,353	
1951	3,984,269	290,826	
1952	3,941,679	89,108	
1953	4,618,770	211,940	
1954	3,696,800	155,290	\$ 12,520
1955	4,683,068	145,942	2,369
1956	5,385,211	422,287	
1957	6,352,385	54,093	
1958	9,371,707	78,150	
	<u>\$54,953,874</u>	<u>\$2,272,988</u>	<u>\$14,889</u>



Table A-23

## Federal Aid Receipts, Primary Road Fund

	<u>Regular</u>	<u>Urban</u>	<u>Access Roads</u>	<u>Emergency</u>
1917				
1920	\$ 315,958			
1921	4,308,079			
1922	2,833,512			
1923	2,569,634			
1924	2,214,345			
1925	1,261,957			
1926	2,121,598			
1927	2,572,939			
1928	2,831,580			
1929	2,537,341			
1930	3,875,822			
1931	6,631,533			
1932	2,889,509			
1933	3,278,194			
1934	16,624			98,534
1935	79,344			
1936	2,667,129			
1937	3,793,879			
1938	4,249,619			
1939	867,877			
1940	2,424,949			
1941	3,258,144			
1942	2,245,571			
1943	1,398,409		900,094	
1944	250,207		310,318	
1945	105,326		164,981	
1946	54,507			
1947	2,158,840		119,860	
1948	4,551,069	396,052	11,410	
1949	6,209,631	590,865		55,887
1950	7,566,009	748,556		274,845
1951	5,526,564	1,672,918		25,204
1952	4,360,816	1,858,509		21,977
1953	5,690,379	900,406		297,431
1954	4,386,822	977,024		280,369
1955	6,751,822	2,286,384		82,626
1956	9,751,979*	1,684,121		33,647
1957	8,886,653*	3,410,396		
1958	10,625,698*	3,999,458		
	<u>\$138,119,868</u>	<u>\$18,524,689</u>	<u>\$1,506,663</u>	<u>\$1,170,520</u>

\*Does not include amount deducted by Federal Government for Iowa's share in AASHO Research Project.

Table A-24

## Federal Aid Receipts, Interstate System

## Fund Matching Basis

	50-50	60-40	90-10
1954	\$187,312		
1955	506,720		
1956	32,071	\$617,096	
1957	159,740	842,649	\$491,832
1958	255,421	4,388,194	11,862,706
	<hr/>	<hr/>	<hr/>
	\$1,141,264	\$5,847,939	\$12,354,538

In addition to the amounts shown in the previous three tables, Iowa has received more than 32 million dollars from the following Federal Aid appropriations:

National Recovery Act	\$15,174,021
Emergency Relief Appropriation	10,592,343
Railroad Crossing Elimination	5,221,838
P. W. A.	194,061
Strategic Highway Network	623,563
Advance Engineering, Strategic Highways	249,425
Forest Highway	8,641
	<hr/>
	\$32,063,892

A more detailed account of these receipts is given on the following pages.

National Recovery Act Funds

Iowa received a total of \$15,174,021 from two allotments made in 1933 and 1934 under the National Recovery Act. The money was allotted for emergency construction of highways to help relieve unemployment.

The state was required to furnish the necessary right of way but did not have to match the funds allotted by the government. The U.S. Bureau of Public Roads governed the expenditure of these funds and required that not more than 50 per cent of the money could be expended on Federal Aid roads outside of cities and towns, not less than 25 per cent of the funds could be used on

Federal Aid municipal extensions and not more than 25 per cent could be expended on secondary roads. Money from this source was reported as income in the Highway Commission Annual Reports as given in the table below.

Table A-25

National Recovery Act, Iowa Receipts

1933	\$ 549,381
1934	7,297,193
1935	6,010,877
1936	1,185,992
1937	130,578
	<hr/>
	\$15,174,021

Emergency Relief Appropriations

Under the Emergency Relief Appropriation Act passed by Congress in April 1935, Iowa was allotted \$10,592,343. This money was used for highway work and for railroad grade crossing elimination. The Work Progress Highway Funds were received during 1936 to 1942.

Table A-26

Iowa Receipts From The  
Works Progress Highway Fund

	<u>Highways</u>	<u>R. R. Crossing</u>
1936	\$2,896,478	\$2,370,434
1937	1,778,864	2,354,945
1938	313,762	625,180
1939		11,788
1940		220,091
1941		18,241
1942	2,560	
	<hr/>	<hr/>
	\$4,991,664	\$5,600,679

Railroad Crossing Elimination

Iowa received more than five million dollars in Federal Aid allotments for elimination of railroad grade crossings.



Table A-27

Railroad Crossing Elimination  
Iowa Appropriations

1938	\$ 920,004
1939	269,711
1940	362,801
1941	1,225,787
1942	592,158
1943	761,726
1944	472,220
1945	67,187
1946	142,518
1947	84,528
1948	303,617
1949	19,581
	<hr/>
	\$5,221,838

P. W. A.

In 1939, Iowa received \$72,000 and in 1940, \$122,061 from the P. W. A. which was credited to the primary road fund.

Strategic Highway Network Funds

Iowa was allotted \$623,563 in Strategic Highway Network funds in 1941. This money was appropriated by Congress to correct deficiencies in Iowa's portion of the strategic highway network. The Federal Government also allotted Iowa \$249,425 for aid in advance planning of "future development of highways and bypasses and extensions into and through municipalities and metropolitan areas". These funds were received by Iowa in the years listed in the following table.

Table A-28

Advance Engineering and Strategic Network  
Funds Received by Iowa

	<u>Strategic Network</u>	<u>Advance Engr.</u>
1944	\$ 3,252	
1947	367,782	
1948	159,612	
1949	92,917	
1950		\$ 61,224
1952		54,374
1953		12,076
1954		42,574
1955		74,171
1956		5,006
	<hr/>	<hr/>
	\$623,563	\$249,425

**Forest Highway**

Iowa received \$8,641 from this fund in 1958.

*Handwritten:* 11/20/58  
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*[Faint, mostly illegible text follows, appearing to be a report or letter with several paragraphs.]*

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### III. COMPARATIVE STATISTICS, 1941-1958

Tables B-1, B-2, B-3 and B-4 on the following pages were compiled from annual reports made to the U.S. Bureau of Public Roads. All figures are on a comparable calendar-year basis. The tables in the previous section were derived from many sources and the year period covered varies, e.g., calendar year, fiscal year, etc.

Very little detailed data for previous years is available on municipal street finance. Table B-5 contains information on city street receipts. The Iowa Municipal Street Finance Annual Reports for 1955, 1956 and 1957 are recommended as additional reference material.



Table B-1  
STATE HIGHWAY INCOME 1/  
1941-1958

Motor Vehicle Imposts					Federal Funds	Funds Transferred From Counties	State General Fund	Other Income  2/	Total Income
Calendar Year	Use Tax	Sales Tax	Sales & Use Tax Refund	Total State Taxes					
		---	---	21,232,796	4,158,674	7,406	---	227,581	25,626,457
		---	---	20,343,525	3,379,109	14,165	---	778	23,737,577
		---	---	17,563,575	1,238,295	13,889	---	1,975	18,817,734
		---	---	17,318,997	834,711	1,709	---	23,939	18,179,356
		---	---	18,289,939	190,162	---	---	6,243	18,486,344
		---	---	20,625,187	2,410,056	31,000	---	18,246	23,084,489
		---	---	23,817,376	5,416,687	46,500	3,736,000	7,387	33,023,950
		---	---	26,966,169	9,346,817	184,370	---	4,014	36,501,352
		56,279	118,319	34,719,651	12,298,113	22,500	5,000,000	6,842	52,047,106
		101,025	128,170	37,878,081	13,472,953	---	---	29,341	51,380,375
		195,981	172,925	40,523,096	11,634,857	---	---	8,285	52,166,238
		299,447	192,836	42,838,969	11,997,830	---	---	52,456	54,889,255
		446,151	362,366	45,486,777	7,591,414	---	25,000	56,641	53,159,832
		700,724	189,435	53,368,256	14,452,981	150,483	---	255,012	68,226,732
		1,051,381	310,696	60,971,248	17,186,363	187,676	25,000	60,892	78,431,179
		1,407,287	366,026	67,801,232	18,341,056	478,668	---	69,692	86,690,648
		1,801,443	643,873	66,825,642	31,077,065	1,306,907	---	152,954	99,362,568
		2,132,295	446,290	69,822,908	61,151,647	1,315,283	---	283,186	132,573,024

ic Roads and includes income for Farm to Market Fund.

and miscellaneous sources.

Table B-2  
STATE HIGHWAY EXPENDITURES

Finance System	Calendar Year	Total	Equipment Expense	General Administration and Misc.	Traffic Weighing	Interest on State Highway Obligations	Retirement of State Highway Obligations	Farm to Market Construction			Funds Transferred to Local Unit	Total Expenditures
								Local Rural Roads	Local City Street	Total		
		1,066,128	1,197,103	310,757	26,116	1,760,725	6,522,000	2,032,965	14,597	2,047,562	946,342	23,572,670
		775	866,086	305,471	72,045	1,600,683	6,687,000	1,919,859	18,876	1,938,735	1,977,940	22,180,159
			509,450	323,474	72,019	1,372,679	6,864,000	233,490	--	233,490	562,061	14,954,167
			636,113	280,452	76,002	1,188,838	7,076,000	71,809	--	71,809	78,468	14,531,863
			1,002,560	228,781	83,738	974,475	7,176,000	93,212	--	93,212	17,723*	15,267,551
			1,218,441	358,497	80,386	780,759	7,439,000	2,708,434	--	2,708,434	77,713*	24,092,294
			1,856,035	561,311	84,113	569,971	7,692,000	4,540,631	--	4,540,631	190,140*	30,927,074
			1,927,118	626,840	87,661	352,154	7,820,000	7,911,586	--	7,911,586	--	39,296,008
			124,115*	764,677	81,115	173,174	6,992,000	14,477,246	--	14,477,246	--	47,425,373
			365,773	809,764	77,312	53,501	4,515,000	17,790,243	--	17,790,243	--	48,876,304
			531,254	1,120,396	116,027	--	--	17,703,960	202,367	17,906,327	--	54,132,236
			339,722	1,297,311	176,825	--	--	20,281,051	542,315	20,823,366	--	69,808,114
			50,780*	1,585,796	218,898	--	--	15,372,063	555,799	15,927,862	--	52,070,183
			50,857*	1,703,225	220,833	--	--	12,738,416	385,431	13,124,147	--	56,322,826
			370,363*	1,962,687	228,921	--	--	14,821,770	767,862	15,589,633	--	68,184,569
			109,166	2,678,801	230,654	--	--	17,196,529	497,460	17,693,989	--	94,976,123
			243,382*	3,273,076	233,290	--	--	20,643,582	720,537	21,364,119	--	103,527,963
			164,603*	3,442,659	245,764	--	--	27,759,545	756,843	28,516,388	--	129,850,541
			*Credit								*Credit	

Table B-3  
Secondary Road Receipts

Calendar Year	Receipts From State Government				Proceeds of Issue of Bonds and Notes						Total Receipts
	Motor Fuel Tax	Motor Carrier Taxes	Payments From State Highway Funds	Total	Bonds			Short Term Notes			
					Original Issues	Refunding Issues	Total	Original Issues	Extensions	Total	
	175,702	275,621	110,211	5,161,534	88,822	--	88,822	--	--	--	18,381,180
	56	236,768	31,855	5,614,079	236,261	--	236,261	229,370	--	229,370	19,971,992
		157,670	105,473	6,890,769	453,130	229,370	682,500	--	--	--	26,658,334
		191,975	--	14,676,460	755,751	--	755,751	212,679	--	212,679	36,122,933
		224,725	--	12,680,911	1,341,653	--	1,341,653	--	--	--	35,524,173
		179,177	--	13,227,652	1,751,608	--	1,751,608	50,061	--	50,061	37,140,301
		--	--	22,555,478	840,136	--	840,136	--	--	--	51,524,469
		--	--	24,342,186	633,569	--	633,569	100,337	--	100,337	55,455,134
		--	--	26,112,148	729,647	--	729,647	25,240	--	25,240	60,067,758
		--	--	25,454,614	377,060	--	377,060	--	--	--	60,497,846
		--	--	26,905,928	257,850	--	257,850	--	--	--	60,642,456
		--	--	27,469,834	172,382	--	172,382	--	--	--	63,972,605
		--	--	30,469,214	--	--	--	--	--	--	63,455,283
		--	--	29,822,855	--	--	--	--	--	--	62,139,911
		--	--	30,319,513	--	--	--	--	--	--	63,215,944

Receipts are included  
Receipts



Table B-5

## RECEIPTS BY MUNICIPALITIES FOR STREET PURPOSES

	Street Fund	Property Taxes Other Fund	Total	Misc. Receipts <sup>1/</sup>	Parking Meter	Special Assessment	Road Use Tax	Total Revenue	Borrowings	Total Income <sup>4/</sup>
1952	\$3,823,509	—	\$33,823,509	—	\$1,951,049	\$ 388,737	\$1,562,894	\$ 7,726,189	3/	\$ 7,726,189
1953	4,181,493	—	4,181,493	\$ 707,395	1,906,689	1,167,661	4,350,337	12,313,575	\$1,512,873	13,826,448
1954	4,001,819	—	4,001,819	2,724,332 <sup>2/</sup>	1,927,667	391,852	4,572,053	13,617,728	2/	13,617,728
1955	7,327,994	\$4,666,591	11,994,585	2,139,417	2,090,895	4,000,208	6,945,937	27,171,042	6,048,016	33,219,058
1956	8,222,891	2,966,912	11,189,803	1,841,570	2,245,039	5,288,056	7,075,420	27,639,888	7,011,685	34,651,573
1957	6,517,504	5,941,574	12,489,078	1,803,996	2,299,150	5,429,860	7,124,953	29,147,037	8,619,515	37,766,552

<sup>1/</sup> Includes liquor refund, utility revenue and other receipts.

<sup>2/</sup> New issue of bonds included in miscellaneous total.

<sup>3/</sup> No data

<sup>4/</sup> Payments for maintenance of primary highway extensions are not included.

IV. IOWA HIGHWAY EXPENDITURES AND INCOME DISTRIBUTION COMPARED WITH  
47 OTHER STATES

(The reference used for derivation of Tables C-1 to C-16 was 1957 Highway  
statistics by the U.S. Bureau of Public Roads)

Table C-1

Comparison of Gallons of Motor Vehicle Fuel  
Taxed Per Vehicle For All States - 1957

Rank	State	Tax Rate Per Gal. Cents	Motor Fuel Taxed 1000 Gallons	Number of Private and Comm Vehicles	Gallons Per Vehicle
1	New Mexico	6	370,978	370,773	1001
2	Nevada	6	136,206	143,631	948
3	Missouri	3	1,439,252	1,564,291	920
4	Delaware	5	154,910	168,528	919
5	Wyoming	5	161,934	176,931	915
6	Georgia	6.5	1,182,736	1,303,799	907
7	Maine	7	302,708	341,608	886
8	Virginia	6	1,177,952	1,332,867	884
9	Vermont	6.5	123,437	142,739	865
10	Arizona	5	414,670	480,017	864
11	Mississippi	7	558,665	647,708	863
12	Indiana	6	1,603,652	1,891,996	848
13	Utah	6	305,720	362,992	842
14	North Carolina	7	1,288,320	1,531,815	841
15	Tennessee	7	959,198	1,142,024	840
16	New Jersey	4	1,760,565	2,141,572	822
17	Arkansas	6.5	508,146	618,572	821
18	Alabama	7	907,754	1,107,082	820
19	New Hampshire	6	185,655	266,762	819
20	South Carolina	7	654,285	803,432	814
21	Texas	5	3,285,207	4,046,574	812
22	West Virginia	6	480,576	595,613	807
23	Louisiana	7	842,846	1,061,979	794
24	Ohio	5	2,971,033	3,756,757	791
25	Illinois	5	2,748,784	3,483,816	789
26	Pennsylvania	5	3,094,611	3,951,350	783
27	Nebraska	7	512,924	656,676	781
28	Massachusetts	5.5	1,288,602	1,652,425	780
29	Maryland	6	793,466	1,020,046	778
30	Florida	7	1,513,218	1,946,880	777
31	Oklahoma	6.5	798,839	1,056,699	756
32	Wisconsin	6	1,101,881	1,459,577	755
33	Rhode Island	4	239,071	317,599	753
34	Minnesota	5	1,049,896	1,430,855	734
35	Oregon	6	596,312	815,061	732
36	Michigan	6	2,314,371	3,182,024	727
37	Kentucky	7	794,821	1,092,933	727
38	South Dakota	6	233,714	324,777	720
39	Connecticut	6	716,130	998,605	717
40	New York	4	3,377,769	4,722,199	715
41	Colorado	6	565,381	802,841	704
42	Idaho	6	234,516	334,917	700
43	Washington	6.5	848,357	1,217,916	697
44	Iowa	6	841,549	1,207,133	697
45	California	6	4,668,933	6,741,272	693
46	Kansas	5	730,813	1,072,689	681
47	Montana	7	220,490	349,073	632
48	North Dakota	6	193,191	316,512	610



Net revenues amounting to \$49,652,000 from Iowa state motor fuel taxes were distributed in 1957 as follows:

State Highway Systems	55.06%
State Police & Safety	0.28%
County & Local Roads	38.40%
City Streets	6.26%

The rank of Iowa among all states in the percentage distribution of motor fuel revenue is given in Tables C-2, C-3, C-4 and C-5 on the following pages.

Iowa's gross tax collections amounted to \$64,231,000 in 1957. The following items were considered in determining net amount distributed.

	<u>\$ - dollars</u>
Gross Collections	64,231
Refunds paid	-13,974
Distributors & dealers licenses	16
Fines and penalties	11
Miscellaneous receipts	<u>83</u>
Net Total Receipts	50,367
Adjustment for undistributed balances, funds in transit, etc.	- 229
Collection and administration costs	- 486
Net Funds Distributed	<u>49,652</u>

Table C-2

1957 Distribution  
of State Motor Fuel Tax Receipts  
to County & Local Road Systems

Rank	State	Net Funds Distributed 1000 Dollars	For County & Local Road 1000 Dollars	Per Cent Allocated
1	Alabama	62,852	37,203	59.19
2	Vermont	7,254	3,058	42.16
3	Iowa	49,652	19,064	38.40
4	Tennessee	78,123	28,746	36.80
5	Nebraska	30,823	11,245	36.48
6	Mississippi	39,079	14,055	35.97
7	Wyoming	8,882	3,174	35.74
8	Oklahoma	55,366	19,318	34.89
9	Washington	54,705	18,732	34.24
10	Michigan	135,006	44,699	33.11
11	Minnesota	50,252	15,523	30.89
12	Indiana	79,590	24,260	30.48
13	Colorado	32,991	9,202	27.89
14	Idaho	13,976	3,832	27.42
15	Wisconsin	65,186	17,588	26.98
16	Illinois	132,263	33,325	25.20
17	Georgia	75,303	18,478	24.54
18	Nevada	7,453	1,745	23.41
19	California	294,518	65,702	22.31
20	Arizona	18,929	4,089	21.60
21	Connecticut	42,812	8,683	20.28
22	Ohio	144,965	28,988	20.00
23	Oregon	33,595	6,663	19.83
24	Kansas	35,542	6,795	19.12
25	Arkansas	34,510	6,434	18.64
26	Pennsylvania	168,096	30,522	18.16
27	Louisiana	57,621	10,074	17.48
28	Maryland	47,364	8,258	17.44
29	New York	137,013	23,718	17.31
30	North Dakota	10,729	1,805	16.82
31	South Carolina	46,678	6,331	13.56
32	South Dakota	12,187	1,551	12.73
33	Massachusetts	65,646	6,038	9.20
34	Florida	105,560	8,032	7.61
35	Maine	80,878	1,504	7.20
36	New Jersey	69,960	4,980	7.12
37	Kentucky	56,333	3,883	6.89
38	New Hampshire	9,619	333	3.46
39	Texas	166,253	5,025	3.02
40	Virginia	70,604	850	1.20
41	Rhode Island	9,461	94	.99
42	Missouri	42,943	45	.10
43	Delaware	7,592		
44	Montana	16,840		
45	New Mexico	21,488		
46	North Carolina	93,566		
47	Utah	16,862		
48	West Virginia	28,753		

Table C-3

1957 Distribution  
of State Motor-Fuel Tax Receipts  
For City Streets

Rank	State	Net Funds Distributed 1000 Dollars	For City Streets 1000 Dollars	Per Cent Allocated
1	Illinois	132,263	48,404	36.60
2	Maryland	47,364	15,036	31.75
3	Michigan	135,006	21,840	16.18
4	Ohio	144,965	21,740	15.00
5	Indiana	79,590	11,439	14.37
6	Wisconsin	65,186	9,155	14.04
7	Tennessee	78,123	9,713	12.43
8	Washington	54,705	6,137	11.22
9	Oregon	33,595	3,724	11.08
10	Arizona	18,929	2,041	10.78
11	California	294,518	30,595	10.39
12	Pennsylvania	168,096	16,361	9.73
13	Kansas	35,542	2,700	7.60
14	North Carolina	93,566	6,477	6.92
15	Iowa	49,652	3,109	6.26
16	Wyoming	8,882	532	5.99
17	New Jersey	69,960	3,764	5.38
18	Minnesota	50,252	2,459	4.89
19	Colorado	32,991	1,533	4.65
20	Nebraska	30,823	1,390	4.51
21	Arkansas	34,510	1,549	4.49
22	Connecticut	42,812	1,214	2.84
23	Idaho	13,976	379	2.71
24	Oklahoma	55,366	1,498	2.71
25	Virginia	70,604	1,905	2.70
26	Mississippi	39,079	1,000	2.56
27	Louisiana	57,621	1,343	2.33
28	Massachusetts	65,646	1,499	2.28
29	Alabama	62,852	1,322	2.10
30	Maine	20,878	400	1.92
31	Vermont	7,254	106	1.46
32	Rhode Island	9,461	75	.79
33	New Hampshire	9,619	1	.01
34	Delaware	7,592		
35	Florida	105,560		
36	Georgia	75,303		
37	Kentucky	56,333		
38	Missouri	42,943		
39	Montana	16,840		
40	Nevada	7,453		
41	New Mexico	21,488		
42	New York	137,013		
43	North Dakota	10,729		
44	South Carolina	46,678		
45	South Dakota	12,187		
46	Texas	166,253		
47	Utah	16,862		
48	West Virginia	28,753		



Table C-4

1957 Distribution  
of State Motor Fuel Tax Receipts  
to City and County Systems

Rank	State	Net Funds Distributed 1000 Dollars	For City Streets & County Roads 1000 Dollars	Per Cent Allocated
1	Illinois	132,263	81,729	61.79
2	Alabama	62,852	38,525	61.29
3	Michigan	135,006	66,539	49.29
4	Tennessee	78,123	38,459	49.23
5	Maryland	47,364	23,294	49.18
6	Washington	54,705	24,869	45.46
7	Indiana	79,590	35,699	44.85
8	Iowa	49,652	22,173	44.65
9	Vermont	7,254	3,164	43.62
10	Wyoming	8,882	3,706	41.72
11	Wisconsin	65,186	26,743	41.03
12	Nebraska	30,823	12,635	40.99
13	Mississippi	39,079	15,055	38.52
14	Oklahoma	55,366	20,816	37.60
15	Minnesota	50,252	17,982	35.78
16	Ohio	144,965	50,728	34.99
17	California	294,518	96,297	32.70
18	Colorado	32,991	10,735	32.54
19	Arizona	18,929	6,130	32.38
20	Oregon	33,595	10,387	30.92
21	Idaho	13,976	4,211	30.13
22	Pennsylvania	168,096	46,883	27.89
23	Kansas	35,542	9,495	26.71
24	Georgia	75,303	18,478	24.54
25	Nevada	7,453	1,745	23.41
26	Arkansas	34,510	7,983	23.13
27	Connecticut	42,812	9,897	23.12
28	Louisiana	57,621	11,419	19.82
29	New York	137,013	23,718	17.31
30	North Dakota	10,729	1,805	16.82
31	South Carolina	46,678	6,331	13.56
32	South Dakota	12,187	1,551	12.73
33	New Jersey	69,960	8,744	12.50
34	Massachusetts	65,646	7,537	11.48
35	Maine	20,878	1,904	9.12
36	Florida	105,560	8,032	7.61
37	North Carolina	93,566	6,477	6.92
38	Kentucky	56,333	3,883	6.89
39	Virginia	70,604	2,755	3.90
40	New Hampshire	9,619	334	3.47
41	Texas	166,253	5,025	3.02
42	Rhode Island	9,461	169	1.78
43	Missouri	42,943	45	.10
44	Delaware	7,592		
45	Montana	16,840		
46	New Mexico	21,488		
47	Utah	16,862		
48	West Virginia	28,753		

Table C-5

1957 Distribution  
of State Motor-Fuel Tax Receipts  
to State Highway Systems

Rank	State	Net Funds Distributed 1000 Dollars	For State Highway Systems 1000 Dollars	Per Cent Allocated
1	Missouri	42,943	40,165	93.53
2	Utah	16,862	15,725	93.26
3	Montana	16,840	15,565	92.43
4	Virginia	70,604	62,974	89.19
5	Kentucky	56,333	49,568	87.99
6	South Dakota	12,187	10,378	85.16
7	West Virginia	28,753	24,280	84.44
8	North Dakota	10,729	8,760	81.65
9	New Mexico	21,488	17,516	81.52
10	New Hampshire	9,619	7,778	80.86
11	Maine	20,878	16,683	79.91
12	Florida	105,560	82,715	78.36
13	North Carolina	93,566	72,435	77.42
14	Rhode Island	9,461	7,081	74.84
15	Connecticut	42,812	31,223	72.93
16	Nevada	7,453	5,407	72.55
17	Idaho	13,976	9,765	69.87
18	Kansas	35,542	24,753	69.64
19	Texas	166,253	113,106	68.03
20	California	294,518	198,221	67.30
21	South Carolina	46,678	30,220	64.74
22	Pennsylvania	168,096	107,325	63.85
23	Oklahoma	55,366	34,336	62.02
24	Arizona	18,929	11,687	61.74
25	New Jersey	69,960	42,994	61.46
26	Minnesota	50,252	30,367	60.43
27	New York	137,013	80,591	58.82
28	Nebraska	30,823	18,041	58.53
29	Colorado	32,991	18,993	57.27
30	Iowa	49,652	27,340	55.06
31	Wyoming	8,882	4,878	54.92
32	Louisiana	57,621	31,490	54.65
33	Arkansas	34,510	18,357	53.19
34	Oregon	33,595	17,747	52.83
35	Wisconsin	65,186	33,643	51.61
36	Delaware	7,592	3,842	50.61
37	Indiana	79,590	40,091	50.37
38	Georgia	75,303	37,630	49.97
39	Mississippi	39,079	18,189	46.54
40	Ohio	144,985	65,071	44.89
41	Michigan	135,006	58,044	42.99
42	Washington	54,705	22,538	41.20
43	Vermont	7,254	2,976	41.03
44	Massachusetts	65,646	25,937	39.51
45	Tennessee	78,123	27,032	34.60
46	Illinois	132,263	44,021	33.28
47	Alabama	62,852	20,317	32.33
48	Maryland	47,364	13,795	29.13

In 1957, 42.59 per cent of Iowa's net state motor vehicle and motor carrier receipts were distributed to state highway system funds. These receipts were composed of the following:

Registration fees	<u>M-Dollars</u>
Automobiles	24,433
Buses	222
Trucks & Tractor Trucks	15,202
Trailers	1,128
Motorcycles	<u>30</u>
Total	41,015
Other Fees	
Operator's and Chauffeur's Permits	1,790
Certificate of Title Fees	811
Fines and Penalties	15
Special license fees	
Weight or capacity	79
Flat rate	88
Permit Fees	8
Unclassified Refunds	<u>-183</u>
TOTAL RECEIPTS	43,623

Undistributed balances, funds in transit, etc.	+ 1,558
Less Collection costs	<u>- 2,166</u>

Net Funds Distributed	43,015
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Iowa ranks 37th in comparative percentages of these revenues being distributed to state highway systems. This information is presented in Table C-6.



Table C-6  
**1957 Distribution of  
 State Motor Vehicle and Motor Carrier Receipts  
 to State Highway Systems**

Rank	State	Net Funds Distributed 1000 Dollars	Allocated For State Highways 1000 Dollars	Per Cent Allocated
1	North Carolina	30,056	28,525	94.91
2	New Hampshire	5,697	5,383	94.49
3	Wyoming	4,409	4,140	93.90
4	Missouri	32,278	30,259	93.74
5	Nevada	3,276	2,998	91.51
6	Arizona	8,800	8,031	91.26
7	Virginia	20,798	18,936	91.05
8	Pennsylvania	76,225	69,261	90.86
9	Kansas	18,196	15,354	84.38
10	West Virginia	19,350	15,956	82.46
11	Maine	8,648	6,911	79.91
12	Kentucky	17,883	14,252	79.70
13	Rhode Island	5,691	4,259	74.84
14	Louisiana	10,586	7,919	74.81
15	Minnesota	20,879	15,295	73.26
16	South Carolina	7,837	5,453	69.58
17	Connecticut	13,906	9,606	69.08
18	Massachusetts	16,827	11,133	66.16
19	Illinois	84,569	55,534	65.67
20	Texas	107,370	70,295	65.47
21	North Dakota	9,006	5,557	61.70
22	New Jersey	52,762	32,462	61.53
23	Idaho	8,803	5,295	60.15
24	Arkansas	12,522	7,388	59.00
25	South Dakota	9,850	5,380	54.62
26	Oregon	23,625	12,304	52.08
27	Tennessee	24,442	12,692	51.93
28	Colorado	13,754	7,083	51.50
29	New York	121,042	62,126	51.33
30	Indiana	32,189	16,435	51.06
31	Delaware	3,882	1,964	50.59
32	Georgia	14,016	7,004	49.97
33	Vermont	5,700	2,816	49.40
34	Maryland	27,286	13,183	48.31
35	Wisconsin	35,683	17,318	48.03
36	Michigan	66,292	28,349	42.76
37	Iowa	43,015	18,318	42.59
38	Washington	33,259	13,601	40.89
39	California	214,437	85,065	39.67
40	Oklahoma	33,216	12,901	38.84
41	Utah	4,610	1,770	38.39
42	Nebraska	11,791	4,479	37.99
43	Montana	7,434	2,820	37.93
44	New Mexico	9,234	3,374	36.54
45	Ohio	79,273	15,287	19.23
46	Alabama	9,554	1,766	18.48
47	Florida	44,983	365	00.99
48	Mississippi	10,895		

**Table C-7**  
**1957 Distribution of**  
**State Motor Vehicle and Motor Carrier Receipts**  
**For County and Local Roads**

Rank	State	Net Motor Vehicle Receipts Distributed 1000 Dollars	Allocated For County and Other Local Roads 1000 Dollars	Per Cent Allocated
1	Mississippi	10,895	8,370	76.82
2	Ohio	79,273	42,164	53.19
3	Iowa	43,015	19,249	44.75
4	Montana	7,434	3,318	44.63
5	South Dakota	9,850	3,818	38.76
6	North Dakota	9,006	3,364	37.35
7	Nebraska	11,791	4,100	34.77
8	Utah	4,610	1,567	34.00
9	Michigan	66,292	21,831	32.93
10	New Mexico	9,234	2,999	32.48
11	Indiana	32,189	9,946	30.90
12	Vermont	5,700	1,739	30.51
13	Idaho	8,803	2,354	26.74
14	Wisconsin	35,683	9,054	25.37
15	Alabama	9,554	2,398	25.10
16	Colorado	13,754	3,450	25.08
17	Georgia	14,016	3,440	24.54
18	Texas	107,370	24,607	22.92
19	Connecticut	13,906	3,113	22.39
20	New York	121,042	26,244	21.68
21	Oregon	23,625	4,619	19.55
22	Oklahoma	33,216	6,227	18.75
23	Tennessee	24,442	4,282	17.52
24	Kentucky	17,883	2,803	15.67
25	Massachusetts	16,827	2,568	15.26
26	Kansas	18,196	2,096	11.52
27	Minnesota	20,879	2,406	11.52
28	Illinois	84,569	8,118	9.60
29	Arkansas	12,522	1,026	8.19
30	Maryland	27,286	2,110	7.73
31	California	214,437	16,556	7.72
32	Maine	8,648	623	7.20
33	New Jersey	52,762	3,748	7.10
34	New Hampshire	5,697	232	4.07
35	Nevada	3,276	112	3.42
36	Louisiana	10,586	360	3.40
37	Rhode Island	5,691	57	1.00
38	Washington	33,259	49	.15
39	Florida	44,983	50	.11
40	Missouri	32,278	34	.11
41	Arizona	8,800	5	.06
42	Pennsylvania	76,225	31	.04
43	Delaware	3,882	*	
44	North Carolina	30,056	*	
45	South Carolina	7,837		
46	Virginia	20,798		
47	West Virginia	19,350	*	
48	Wyoming	4,409		

\* Included in State Allotments

Table C-8  
1957 Distribution of  
State Motor Vehicle and Motor Carrier Receipts  
For City Streets

Rank	State	Net Motor Vehicle Receipts Distributed 1000 Dollars	Allocated For City Streets 1000 Dollars	Per Cent Allocated
1	Utah	4,610	1,151	24.97
2	Alabama	9,554	2,110	22.08
3	Ohio	79,273	13,730	17.32
4	Michigan	66,292	10,667	16.09
5	Nebraska	11,791	1,850	15.69
6	Indiana	32,189	4,690	14.57
7	Maryland	27,286	3,800	13.93
8	Wisconsin	35,683	4,713	13.20
9	Oregon	23,625	2,582	10.93
10	New Mexico	9,234	800	8.66
11	Iowa	43,015	3,562	8.28
12	Oklahoma	33,216	2,113	6.36
13	New York	121,042	7,460	6.16
14	New Jersey	52,762	2,834	5.37
15	South Dakota	9,850	521	5.29
16	Colorado	13,754	574	4.17
17	Connecticut	13,906	568	4.08
18	Massachusetts	16,827	637	3.79
19	Minnesota	20,879	746	3.57
20	Arkansas	12,522	372	2.97
21	Idaho	8,803	233	2.65
22	California	214,437	4,277	2.00
23	Maine	8,648	166	1.92
24	Virginia	20,798	396	1.90
25	Vermont	5,700	99	1.74
26	Montana	7,434	80	1.08
27	Illinois	84,569	805	.95
28	Rhode Island	5,691	45	.79
29	Louisiana	10,586	28	.26
30	Kansas	18,196	7	.04
31	Washington	33,259	5	.02
32	Arizona	8,800		
33	Delaware	3,882		
34	Florida	44,983		
35	Georgia	14,016		
36	Kentucky	17,883		
37	Mississippi	10,895		
38	Missouri	32,278		
39	Nevada	3,276		
40	New Hampshire	5,697		
41	North Carolina	30,056		
42	North Dakota	9,006		
43	Pennsylvania	76,225		
44	South Carolina	7,837		
45	Tennessee	24,442		
46	Texas	107,370		
47	West Virginia	19,350		
48	Wyoming	4,409		



Table C-9

**Distribution of Motor Vehicle, Motor Carrier and Motor Fuel Funds  
For All States - 1957**

Rank	State	Net Funds Distributed 1000 Dollars	Allocated For State Highways 1000 Dollars	Per Cent Allocated
1	Missouri	75,221	70,424	93.62
2	Virginia	91,402	81,910	89.62
3	Kentucky	74,216	63,820	85.99
4	New Hampshire	15,316	13,161	85.93
5	West Virginia	48,103	40,236	83.65
6	North Carolina	123,622	100,960	81.67
7	Utah	21,472	17,495	81.48
8	Maine	29,526	23,594	79.91
9	Nevada	10,729	8,405	78.34
10	Montana	24,274	18,385	75.74
11	Rhode Island	15,152	11,340	74.84
12	Kansas	53,738	40,107	74.63
13	North Dakota	19,735	14,317	72.55
14	Pennsylvania	244,321	176,586	72.28
15	Connecticut	56,718	40,829	71.99
16	South Dakota	22,037	15,758	71.51
17	Arizona	27,729	19,718	71.11
18	New Mexico	30,722	20,890	68.00
19	Wyoming	13,291	9,018	67.85
20	Texas	273,623	183,401	67.03
21	Idaho	22,779	15,060	66.11
22	South Carolina	54,515	35,673	65.44
23	Minnesota	71,131	45,662	64.19
24	New Jersey	122,722	75,456	61.49
25	Louisiana	68,207	39,409	57.78
26	California	508,955	283,286	55.66
27	Colorado	46,745	25,976	55.57
28	New York	258,055	142,717	55.30
29	Florida	150,543	83,080	55.19
30	Arkansas	47,032	25,745	54.74
31	Oklahoma	88,582	47,237	53.33
32	Nebraska	42,614	22,520	52.85
33	Oregon	57,220	30,051	52.52
34	Delaware	11,474	5,806	50.60
35	Indiana	111,779	56,526	50.57
36	Wisconsin	100,869	50,961	50.52
37	Georgia	89,319	44,634	49.97
38	Iowa	92,667	45,658	49.27
39	Illinois	216,832	99,555	45.92
40	Massachusetts	82,473	37,070	44.95
41	Vermont	12,954	5,792	44.71
42	Michigan	201,298	86,393	42.92
43	Washington	87,964	36,139	41.08
44	Tennessee	102,565	39,724	38.73
45	Mississippi	49,974	18,139	36.30
46	Maryland	74,650	26,978	36.14
47	Ohio	224,238	80,318	35.82
48	Alabama	72,406	22,083	30.50

Table C-10

1957 Distribution of  
Motor Vehicle, Motor Carrier and Motor Fuel Funds  
For County and Local Roads

Rank	State	Net Motor Vehicle & Motor Fuel Tax Receipts 1000 Dollars	Allocated For County and Local Roads 1000 Dollars	Per Cent Allocated
1	Alabama	72,406	39,601	54.69
2	Tennessee	102,565	53,353	52.02
3	Mississippi	49,974	22,425	44.87
4	Iowa	92,667	38,313	41.34
5	Nebraska	42,614	15,345	36.01
6	Michigan	201,298	66,530	33.05
7	Ohio	224,238	71,152	31.73
8	Indiana	111,779	34,206	30.66
9	Oklahoma	88,582	25,545	28.84
10	Idaho	22,779	6,186	27.16
11	Colorado	46,745	12,652	27.06
12	South Dakota	22,037	5,833	26.47
13	North Dakota	19,735	5,169	26.19
14	Minnesota	71,131	17,929	25.21
15	Georgia	89,319	21,918	24.54
16	Wyoming	13,291	3,174	23.88
17	Vermont	12,954	3,058	23.61
18	Washington	87,964	18,732	21.30
19	Connecticut	56,718	11,796	20.80
20	Oregon	57,220	11,282	19.72
21	New York	258,055	49,962	19.36
22	Illinois	216,832	41,443	19.11
23	West Virginia	48,103	9,054	18.82
24	South Carolina	54,515	10,149	18.62
25	Wisconsin	100,869	17,588	17.44
26	Nevada	10,729	1,857	17.31
27	Louisiana	68,207	10,434	15.30
28	Kansas	53,738	8,891	16.55
29	California	508,955	82,258	16.16
30	Arkansas	47,032	7,460	15.86
31	Arizona	27,729	4,094	14.76
32	Maryland	74,650	10,368	13.89
33	Montana	24,274	3,318	13.67
34	Pennsylvania	244,321	30,553	12.51
35	Massachusetts	82,473	8,606	10.43
36	New Mexico	30,722	2,999	9.76
37	Kentucky	74,216	6,686	9.00
38	Utah	21,472	1,739	8.10
39	Maine	29,526	2,127	7.20
40	New Jersey	122,722	8,728	7.11
41	Florida	150,543	8,082	5.37
42	New Hampshire	15,316	565	3.69
43	Texas	273,623	6,592	2.41
44	Rhode Island	15,152	151	0.99
45	Virginia	91,402	899	0.98
46	Missouri	75,221	79	0.11
47	Delaware	11,474		
48	North Carolina	123,622		



Table C-11

1957 Distribution of  
Motor Vehicle, Motor Carrier and Motor Fuel Funds  
For City Streets

Rank	State	Net Motor Vehicle & Motor Fuel Tax Receipts 1000 Dollars	Allocated For City Streets 1000 Dollars	Per Cent Allocated
1	Maryland	74,650	18,836	25.23
2	Illinois	216,832	49,209	22.69
3	Michigan	201,298	32,507	16.15
4	Ohio	224,238	35,470	15.82
5	Indiana	111,779	16,129	14.43
6	Wisconsin	100,869	13,868	13.75
7	Oregon	57,220	6,306	11.02
8	Tennessee	102,565	9,713	9.47
9	Nebraska	42,614	3,240	7.60
10	Arizona	27,729	2,041	7.36
11	Iowa	92,667	6,671	7.20
12	Washington	87,964	6,142	6.98
13	California	508,955	34,872	6.85
14	Pennsylvania	244,321	16,361	6.70
15	New Jersey	122,722	6,598	5.38
16	Utah	21,472	1,151	5.36
17	North Carolina	123,622	6,477	5.24
18	Kansas	53,738	2,707	5.04
19	Alabama	72,406	3,432	4.74
20	Colorado	46,745	2,107	4.51
21	Minnesota	71,131	3,205	4.50
22	Arkansas	47,032	1,921	4.08
23	Oklahoma	88,582	3,611	4.08
24	Wyoming	13,291	532	4.00
25	Connecticut	56,718	1,782	3.14
26	New York	258,055	7,460	2.89
27	Idaho	22,779	612	2.69
28	New Mexico	30,722	800	2.60
29	Massachusetts	82,473	2,136	2.59
30	Virginia	91,402	2,301	2.52
31	South Dakota	22,037	521	2.36
32	Louisiana	68,207	1,373	2.01
33	Mississippi	49,974	1,000	2.00
34	Maine	29,526	566	1.92
35	Vermont	12,954	205	1.58
36	Rhode Island	15,152	120	0.79
37	Montana	24,274	80	0.33
38	New Hampshire	15,316	1	0.01
39	Delaware	11,474		
40	Florida	150,543		
41	Georgia	89,319		
42	Kentucky	74,216		
43	Missouri	75,221		
44	Nevada	10,729		
45	North Dakota	19,735		
46	South Carolina	54,515		
47	Texas	273,623		
48	West Virginia	48,103		



Table C-12

State Highway Administration Costs  
Compared to Total Disbursements  
For All States-1957

Rank	State	Total Disbursements State Highways 1000 Dollars	Administration and Miscellaneous * 1000 Dollars	Per Cent of Total Disburse- ments
1	Connecticut	66,481	7,666	11.54
2	New Hampshire	28,198	3,048	10.81
3	Arizona	38,591	4,069	10.54
4	Kentucky	91,905	8,497	9.25
5	Montana	37,577	3,374	8.98
6	Oregon	65,592	5,163	7.87
7	Louisiana	113,128	8,708	7.70
8	Nevada	23,330	1,778	7.62
9	Kansas	63,677	4,839	7.60
10	Delaware	31,639	2,164	6.84
11	Tennessee	63,458	4,331	6.82
12	Virginia	116,431	7,876	6.76
13	Idaho	25,143	1,607	6.39
14	Minnesota	88,924	5,633	6.33
15	South Dakota	31,147	1,951	6.26
16	Arkansas	53,600	3,244	6.05
17	Georgia	67,716	3,789	5.60
18	Pennsylvania	265,587	14,542	5.48
19	Vermont	18,883	1,032	5.47
20	Mississippi	45,386	2,441	5.38
21	Rhode Island	26,226	1,396	5.32
22	Indiana	48,895	2,522	5.16
23	Massachusetts	156,384	8,022	5.13
24	Illinois	145,432	6,904	4.75
25	Nebraska	37,644	1,789	4.75
26	Wisconsin	75,808	3,600	4.75
27	Florida	129,505	5,783	4.47
28	Texas	261,836	11,342	4.33
29	Utah	25,672	1,087	4.23
30	South Carolina	65,255	2,716	4.16
31	New York	285,266	10,801	3.79
32	Colorado	68,959	2,568	3.72
33	Maine	39,765	1,473	3.70
34	Missouri	125,201	4,637	3.70
35	Oklahoma	70,048	2,577	3.68
36	North Dakota	30,788	1,106	3.59
37	New Jersey	62,665	2,245	3.58
38	Washington	88,899	3,173	3.57
39	Alabama	69,315	2,462	3.55
40	Iowa	83,302	2,867	3.44
41	Michigan	200,772	6,571	3.27
42	Ohio	296,587	8,639	2.91
43	New Mexico	58,710	1,665	2.84
44	California	445,338	12,212	2.74
45	West Virginia	62,583	1,602	2.56
46	Wyoming	31,488	629	2.00
47	North Carolina	165,211	2,837	1.72
48	Maryland	91,222	824	.90

\* Preliminary and construction engineering expenditures are not included.

Table C-13

**Expenditures for State Police and Safety  
Compared to Total Highway Disbursements  
For All States-1957**

Rank	State	Total Disbursements State Highways 1000 Dollars	State Police and Safety 1000 Dollars	Per Cent of Total Disburse- ments
1	New Jersey	62,665	5,083	8.11
2	Indiana	48,895	3,784	7.74
3	Illinois	145,432	9,799	6.74
4	Virginia	116,431	6,642	5.70
5	Maryland	91,222	4,840	5.31
6	Pennsylvania	265,587	13,834	5.21
7	Georgia	67,716	3,387	5.00
8	Washington	88,899	4,335	4.88
9	Arizona	38,591	1,876	4.86
10	California	445,338	21,374	4.80
11	Mississippi	45,386	2,172	4.79
12	Tennessee	63,458	2,804	4.42
13	Delaware	31,639	1,395	4.41
14	Oregon	65,592	2,827	4.31
15	Florida	129,505	5,495	4.24
16	Utah	25,672	1,081	4.21
17	Oklahoma	70,048	2,918	4.17
18	Colorado	68,959	2,866	4.16
19	Kentucky	91,905	3,710	4.04
20	Nebraska	37,644	1,509	4.01
21	Michigan	200,772	7,927	3.95
22	Alabama	69,315	2,657	3.83
23	Idaho	25,143	921	3.66
24	Massachusetts	156,384	5,634	3.60
25	South Carolina	65,255	2,266	3.47
26	Montana	37,577	1,196	3.18
27	Minnesota	88,924	2,659	2.99
28	Ohio	296,587	8,632	2.91
29	Missouri	125,201	3,616	2.89
30	North Carolina	165,211	4,734	2.87
31	Connecticut	66,481	1,899	2.86
32	Wisconsin	75,808	2,145	2.83
33	Kansas	63,677	1,790	2.81
34	Vermont	18,883	513	2.72
35	Iowa	83,302	2,254	2.71
36	Maine	39,765	1,074	2.70
37	Louisiana	113,128	2,954	2.61
38	North Dakota	30,788	761	2.47
39	New Hampshire	28,198	685	2.43
40	Arkansas	53,600	1,293	2.41
41	Rhode Island	26,226	559	2.13
42	West Virginia	62,583	1,326	2.12
43	Nevada	23,330	467	2.00
44	New Mexico	58,710	1,151	1.96
45	New York	285,266	5,433	1.90
46	Texas	261,836	4,839	1.85
47	Wyoming	31,488	567	1.80
48	South Dakota	31,147	389	1.25

Table C-14

Maintenance Costs Per Mile  
of Rural, Primary Highway  
For All States-1957

Rank	State	Number of Miles	Maintenance Expenses	Maint. Per Mile Dollars
1	Massachusetts	1,000	11,693	11,693
2	New Jersey	1,200	7,648	7,648
3	Delaware	1,000	4,488	4,488
4	Michigan	1,200	2,925	2,925
5	Washington	1,200	2,814	2,814
6	Utah	1,200	2,729	2,729
7	New York	1,200	2,713	2,713
8	California	1,200	2,066	2,066
9	New Hampshire	1,000	2,055	2,055
10	Montana	1,000	1,990	1,990
11	Idaho	1,000	1,967	1,967
12	Ohio	1,200	1,941	1,941
13	Illinois	1,200	1,808	1,808
14	Missouri	1,200	1,420	1,420
15	Minnesota	1,200	1,373	1,373
16	South Carolina	1,000	1,352	1,352
17	Arizona	1,000	1,343	1,343
18	Wisconsin	1,200	1,291	1,291
19	Oklahoma	1,200	1,283	1,283
20	Alabama	1,200	1,214	1,214
21	Texas	1,200	1,201	1,201
22	Indiana	1,200	1,195	1,195
23	Colorado	1,200	1,165	1,165
24	Mississippi	1,000	1,137	1,137
25	Florida	1,200	1,128	1,128
26	Pennsylvania	1,200	1,100	1,100
27	Kentucky	1,000	1,085	1,085
28	Nebraska	1,200	1,071	1,071
29	Arkansas	1,000	1,054	1,054
30	Ohio	1,000	996	996
31	Alabama	1,000	923	923
32	Texas	1,000	914	914
33	Virginia	1,000	904	904
34	Montana	1,000	870	870
35	Georgia	1,000	858	858
36	Virginia	1,000	776	776
37	Washington	1,000	707	707
38	North Carolina	1,000	694	694
39	North Carolina	1,000	666	666
40	Montana	1,000	628	628
41	New Florida	1,000	587	587
42	New Mexico	1,000	585	585
43	North Carolina	1,000	528	528
44	Illinois	1,000	520	520
45	North Dakota	1,000	512	512
46	Illinois	1,000	490	490
47	Illinois	1,000	476	476
48	State Island	1,000	2,849	446

\* Includes secondary and county road mileage under state control.

\*\* Includes disbursements on secondary or county roads under state control.



Table C-15

Capital Outlay Per Mile  
of Rural Primary Highway  
For All States-1957

Rank	State	Rural Primary Mileage	Capital Outlay 1000 Dollars	Capital Outlay Per Mile
1	Connecticut	2,431	64,618	26,581
2	Massachusetts	1,697	37,089	21,856
3	Illinois	10,581	195,772	18,502
4	California	12,331	214,171	17,369
5	Michigan	8,288	123,474	14,897
6	Maryland	4,433	60,857	13,728
7	New Jersey	1,258	14,561	11,575
8	New York	12,140	122,018	10,051
9	Ohio	15,781	138,837	8,798
10	Washington	6,110*	51,715**	8,464
11	Iowa	8,591	53,979	6,283
12	Florida	12,155*	76,064**	6,258
13	Rhode Island	639	3,899	6,102
14	Arizona	4,106	23,336	5,683
15	Vermont	1,919	10,192	5,311
16	Oklahoma	10,549	55,986	5,307
17	Colorado	7,793	39,791	5,106
18	Tennessee	7,643	37,929	4,963
19	Delaware	3,878*	19,155**	4,939
20	Louisiana	14,046*	64,663**	4,604
21	Wyoming	4,995	22,783	4,561
22	Oregon	6,958*	31,045**	4,462
23	Minnesota	10,153	42,209	4,165
24	Pennsylvania	38,241*	157,129**	4,109
25	Kansas	9,615	37,635	3,914
26	North Dakota	6,216	23,697	3,812
27	New Hampshire	3,628*	13,440**	3,705
28	South Dakota	6,649	24,023	3,613
29	Idaho	4,484	15,918	3,550
30	Wisconsin	10,075	34,230	3,398
31	Utah	4,959	16,615	3,350
32	New Mexico	11,206	37,293	3,328
33	Texas	49,932	163,530	3,275
34	Missouri	25,649*	82,074**	3,200
35	Virginia	48,602*	144,169**	2,966
36	Nevada	5,994*	16,978**	2,832
37	Mississippi	9,613	26,862	2,794
38	Nebraska	8,885	24,491	2,756
39	Georgia	13,477	37,134	2,755
40	Indiana	9,845	26,992	2,742
41	Arkansas	9,392	25,575	2,723
42	Alabama	16,000*	41,590**	2,599
43	Kentucky	18,599	48,153	2,589
44	Montana	10,582*	26,514**	2,506
45	Maine	10,617*	21,997**	2,072
46	South Carolina	23,715*	35,370**	1,491
47	North Carolina	67,776*	87,943**	1,298
48	West Virginia	30,723*	25,486**	830

\* Includes secondary and county road mileage under state control.

\*\* Includes capital outlay on secondary and county roads under state control.

Table C-16

Disbursements For Capital Outlay and Maintenance  
on Rural Primary Highways  
For All States-1957

Rank	State	Rural Primary Mileage	Total Maint. and Capital Outlay 1000 Dollars	Cost Per Mile
1	Connecticut	2,431	75,529	31,069
2	Illinois	10,581	214,899	20,310
3	California	12,331	239,653	19,435
4	New Jersey	1,258	24,182	19,223
5	Michigan	8,288	147,714	17,822
6	Maryland	4,433	69,677	15,718
7	New York	12,140	154,953	12,764
8	Washington	6,110*	68,909**	11,278
9	Ohio	15,781	169,468	10,739
10	Rhode Island	639	6,748	10,560
11	Vermont	1,919	15,428	8,040
12	Florida	12,155*	89,780**	7,386
13	Iowa	8,591	63,000	7,337
14	Arizona	4,106	28,851	7,027
15	Oklahoma	10,549	69,518	6,590
16	Oregon	6,958*	44,731**	6,429
17	Tennessee	7,643	47,210	6,177
18	Delaware	3,878*	23,563**	6,076
19	Colorado	7,793	46,981	6,029
20	Louisiana	14,046*	81,021**	5,768
21	New Hampshire	3,628*	20,895**	5,759
22	Minnesota	10,153	56,147	5,530
23	Wyoming	4,995	26,314	5,268
24	Kansas	9,615	50,635	5,266
25	Pennsylvania	38,241*	199,187**	5,209
26	Idaho	4,484	22,286	4,970
27	Wisconsin	10,075	47,238	4,689
28	Utah	4,959	21,554	4,346
29	North Dakota	6,216	26,881	4,324
30	South Dakota	6,649	28,636	4,307
31	Texas	49,932	209,162	4,189
32	Missouri	25,649*	104,393**	4,070
33	Indiana	9,845	38,819	3,943
34	Arkansas	9,392	36,801	3,918
35	New Mexico	11,206	43,844	3,913
36	Virginia	48,602*	181,895**	3,743
37	Kentucky	18,599	68,337	3,674
38	Nebraska	8,885	32,527	3,661
39	Georgia	13,477	48,693	3,613
40	Mississippi	9,613	32,901	3,421
41	Massachusetts	1,697	56,932	3,355
42	Nevada	5,994*	19,830**	3,308
43	Maine	10,617*	33,364**	3,143
44	Alabama	16,000*	49,906**	3,119
45	Montana	10,582*	31,697**	2,995
46	South Carolina	23,715*	47,902**	2,020
47	North Carolina	67,776*	133,075**	1,963
48	West Virginia	30,723*	43,506**	1,416

\* Includes secondary and county road mileage under state control.

\*\* Includes disbursements on secondary or county roads under state control.





