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Financing Iowa's Highways

APR 11 1955

A research report prepared by the

**Institute of Public Affairs
of the State University of Iowa**

at the request of

**Hon. Carl H. Ringgenberg,
Iowa State Representative**

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State House
DES MOINES, IOWA

FINANCING IOWA'S HIGHWAYS

by

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Prepared at the request of

Hon. Carl H. Ringgenberg
Iowa State Representative
Story County

FOREWORD

It is anticipated that one of the most important matters that will be considered during the 1955 session of the Iowa General Assembly is the state highway program. Specifically the questions which will confront the legislature are three-fold: (1) Should the state of Iowa step-up its road construction program, particularly on primary highways? (2) If this is done, how much more money should be spent each year for construction purposes? (3) How should such a stepped-up program be financed if it is undertaken?

With these questions in mind, Representative Carl H. Ringgenberg of Story county requested that the Institute of Public Affairs prepare a report on highway taxation and finances in Iowa so that facts on these subjects could be made available to the members of the General Assembly. Also, it was his hope that such information would give the public an opportunity to become acquainted with some of the more important facts regarding the financing of highways in Iowa. In his request, Representative Ringgenberg asked particularly for comparative information regarding the types and amounts of taxes paid by automobile and truck owners in Iowa and other midwestern states.

No special attempt has been made in this report to present facts regarding the adequacy of the present Iowa highway system and program (that is, to provide information bearing directly on the first two questions mentioned above). However, the information contained in some of the tables of this report (for example, Table 18 on road construction work accomplished in Iowa since World War II) does provide some background for dealing with these two questions.

The purpose of this report is to show in one place some of the important facts regarding the financing of highways in this state. Facts and figures on the kinds of motor vehicle taxes, the rates of these taxes, the revenues they produce, the amount of money being spent on highways and the purposes for which this money is being spent are presented. In addition, comparisons are made of Iowa's motor vehicle taxes and revenues with those of other midwestern states. It is hoped that this information will help produce a more complete understanding of highway finances in this state and will be helpful to the members of the Iowa General Assembly if they are called upon to decide how an expanded highway program should be financed.

This report is essentially a tabular presentation with a brief discussion preceding the tables to summarize and highlight the most important information shown. For the most part, the information for these tables was gathered from two sources: (1) The Iowa State Highway Commission and (2) an annual publication of the United States Bureau of Public Roads, Highway Statistics, which includes perhaps the most comparable state by state highway information that can be obtained. The cooperation of the Iowa State Highway Commission is gratefully acknowledged, especially the assistance provided by Mr. Mark Morris and Mr. Ralph Boyle of the Department of Safety and Traffic, and Mr. J. Edward Judge of the Accounting Department.

December, 1954

Robert F. Ray, Director
Institute of Public Affairs
State University of Iowa

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SUMMARY: SOME FACTS ABOUT IOWA'S HIGHWAYS

ROAD MILEAGE

Although Iowa ranks near the average of all the states of the union in terms of population and land area, this state has more miles of roads than 41 of the 47 other states. (Iowa has about 111,000 miles of roads, 92,000 miles of which are secondary roads.) Every one of 12 midwestern states has more than 90,000 miles of roads. (See pages 8 and 9 of the report.)

* * *

MOTOR VEHICLE TAXES

Gasoline Tax Rates. Iowa's gasoline tax rate of five cents per gallon includes a one cent temporary tax that is effective until June 30, 1955. Six midwestern states have the same gasoline tax rate as Iowa; Nebraska has a six cents tax while four states in the midwest have a lower rate than does Iowa. (page 16)

Total Taxes on Motor Vehicles. Comparisons of the annual tax bills (registration fee, gasoline tax, property tax and motor carrier tax) on four types of vehicles show that Iowa's taxes, when compared to those levied by 11 other midwestern states, are (a) more than is paid in seven of these states on a typical light-weight passenger car, (b) more than is paid in one of these states on a typical pick-up truck, (c) more than is paid in eight of these states on a typical single-unit van truck and (d) more than is paid in four of these states on a 40,000 pound tractor semi-trailer unit. (pages 19-22)

* * *

GASOLINE CONSUMPTION AND MOTOR VEHICLE REGISTRATIONS

Gasoline Consumption. The net amount of gasoline taxed in Iowa has increased 20 to 30 million gallons each year since World War II, except that the amount taxed in 1950 was about 80 million gallons more than the amount taxed in 1949. (page 23)

Motor Vehicle Registrations. 911,000 passenger cars and 202,000 trucks were registered in Iowa in 1953. The number of vehicles registered in this state has increased each year since World War II, except during 1952 when fewer vehicles were registered than during the previous year. Automobile registration fees account for 60 percent of the total money collected from registration fees, and truck fees account for 40 percent. (pages 23-25)

Truck Registrations. Three of every four trucks registered in Iowa are registered at gross weights of less than 10,000 pounds. Judging from the increased number of tractor truck semi-trailer combinations registered in Iowa, it appears that more heavy trucks are using this state's highways each year. (page 27)

* * *

HIGHWAY FINANCES

Amount Spent on Highways. The total amount spent on highways in this state is now about \$120,000,000 to \$130,000,000 annually. This is for state, county and municipal roads. (Tables 16, 17C, 17D)

Revenues for Types of Highways in 1953. It is estimated that \$130,000,000 was collected for highway purposes in this state during the calendar year 1953. (This includes aid from the federal government, state-collected taxes and locally-collected property taxes for highway purposes.) Thirty percent of this money was for primary highways, 11 percent was for farm-to-market roads, 45 percent was for other secondary roads and 14 percent was for municipal streets. (pages 28-30)

Increased Revenues. Revenues for highway purposes in Iowa have more than doubled during the post-war period. (Tables 17A and 17B) Highway construction and maintenance costs also have increased considerably during these years.

In the period 1946 through 1949, almost one-third of the state primary road money was used to pay off debt. After these payments were no longer necessary, more primary road money was allotted for construction purposes. (Table 17C)

The federal highway aid allotment to Iowa in 1954 was \$12,400,000. For 1956 and 1957 the allotment has been increased to \$18,800,000 annually. (page 33)

Division of Highway Expenditures. During the post-war period, this is the way state and county highway money was spent:

Road Fund	Construction Expenditures	Maintenance Expenditures	Other Expenditures	Total Expenditures
State Primary Road Fund	\$150,600,000	\$ 66,000,000	\$ 66,400,000	\$283,000,000
State Farm-to- Market Road Fund	106,500,000	- - -	300,000	106,800,000
County Secondary Road Construction Fund	119,500,000	- - -	11,500,000	131,000,000
County Secondary Road Maintenance Fund	- - -	199,600,000	30,000,000	229,600,000
Total from All Funds	\$376,600,000	\$265,600,000	\$108,200,000	\$750,400,000

(See Figure 7 of the report, page 32)

PART I
PEOPLE, AREA, ROADS AND MOTOR VEHICLES

In the state of Iowa, there are over 110,000 miles of public roads. In 1952, this state had 8,679 miles of primary highways, 10,232 miles of city and town streets and 92,125 miles of secondary roads. (Table 1)

How does this compare with the road mileages in other midwestern states? Table 1 shows that each of the 12 midwestern states (Illinois, Indiana, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota and Wisconsin) has more than 90,000 miles of roads, and only South Dakota, Wisconsin and Indiana have less than 100,000 miles. In fact, four states (Kansas, Illinois, Minnesota and North Dakota) have more miles of roads than does Iowa.

How does Iowa's road mileage compare with that of the 47 other states? Table 2 shows that only six states in the entire country have more miles of roads than Iowa. The average road mileage for the 48 states is about 70,000 miles per state, some 40,000 miles less than Iowa's road mileage and considerably less than the road mileage in each of the midwestern states.

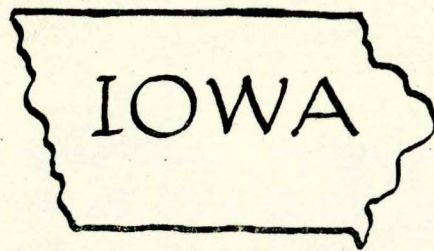
Why is it that there are so many miles of roads in the midwestern states? No doubt there are many factors that contribute to this. Land area has something to do with it; a larger state ordinarily should have more miles of roads than a smaller state. So does population; the more people there are, the more roads are needed ordinarily to facilitate motor vehicle transportation. The 12 midwestern states, however, rank only slightly above average in land

area, and they rank from the fourth largest in population (Illinois) to the eighth smallest (North Dakota). (Table 2) Iowa, for example, ranks 22nd in population and 22nd in land area. (Figure 1) Yet, as has been noted above, these states all rank above average to high in total road mileage.

Perhaps a major part of the answer lies in the fact that these are agricultural states that, on the whole, are fairly evenly populated. This is especially true in Iowa where there are relatively few population concentrations, none very large, and where there are agricultural opportunities throughout the state. This situation requires that these states not only have main highway arteries to each part of the state, but also that there be many miles of access roads leading to these main arteries. The facts shown in Table 2 seem to support this. Each of the midwest states ranks above average to high in the number of secondary roads (access roads), but these states rank only average to above average in the number of primary roads (main arteries).

The largest share of the money collected by a state government to be used for highway purposes comes from taxes on motor vehicles and their operation: from motor vehicle registration fees and gasoline taxes. The number of vehicles registered in a state, then, is an indicator of a state's ability to support its road system. In Iowa, over 1,113,000 motor vehicles were registered in 1953; in only 15 states were more vehicles registered. This can be compared against Iowa's seventh place ranking in total road mileage and 22nd place ranking in population. Indiana, on the other hand, has many more vehicles, proportionately, to tax to support its road program; it ranks ninth in vehicles registered

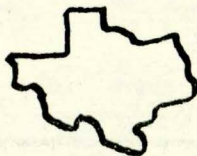
In the 48 States -



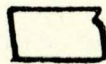
- ranks 22nd in population
- ranks 22nd in land area
- but has more miles of highways and roads than 41 of the states

IN FACT -

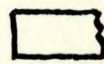
- only 4 states have more miles of secondary roads than Iowa



TEXAS



KANSAS



NO. DAKOTA



MINNESOTA

- while 17 states have more miles of primary roads than Iowa

Iowa's population (1950)	2,621,073	persons
Iowa's land area	56,045	sq. miles
Iowa's miles of roads (1952)	111,148	miles
Iowa's miles of secondary roads	92,125	miles
Iowa's miles of primary highways	8,679	miles
Iowa's miles of municipal streets	10,232	miles
Iowa's miles of special roads	112	miles

Source : Tables 1 and 2 of this report

and 15th in total road mileage. (Table 2) North Dakota is at the other extreme, having relatively few motor vehicles registered (ranking 41st) and a relatively large number of miles of road (ranking fifth).

PART II HIGHWAY-USER TAXES

A. Types of Highway-user Taxes

In most states, revenues used to construct and maintain highways, roads and streets are collected at the state, county and municipal levels of government. In addition, each state receives aid from the federal government for its state-controlled highways.

The major method of taxation on the county and municipal levels to obtain money for roads and streets is the general property tax. In Iowa, for example, an estimated 30 percent of the total money spent on roads comes from funds collected through general property taxation.

The general theory of state highway taxation is the benefit theory--that those persons who use the highways should pay the taxes that provide the money to pay for highway construction and maintenance. Consequently, the bulk of the money raised by state governments for highway purposes comes from taxes on automobiles and trucks--gasoline taxes, registration fees and motor carrier taxes.

In some states, some of the money obtained from other types of state taxes is spent on roads. In Iowa, for example, some of the revenue from the general retail sales tax and use tax is allocated to the road use tax fund, the fund from which the state highway commission receives its money. Ten percent of the net collections from the general retail sales tax and all the money collected from the use tax on motor vehicles, trailers and motor vehicle

accessories and equipment are devoted to highway construction and maintenance. (Code 1954, secs. 422.62 and 423.24)

Table 3 shows the kinds of taxes imposed on automobiles and trucks in the midwestern states. In Iowa a person who owns a passenger car must pay an annual registration fee and must pay a tax on the gasoline he purchases. A passenger car owner in other midwestern states must pay these same two taxes. In addition, automobiles are subject to the local governments' general property tax in five of these states and to a wheel tax in at least some communities of five of these states.

The personal property tax on motor vehicles is a rather unusual type of motor vehicle tax due to the fact that normally the money collected from this tax is not used specifically for road purposes. Rather, this money is allocated for expenditure for local governmental purposes in the same manner as the money from the general property tax on houses, commercial buildings, machinery, etc. The motor vehicle operator who pays this tax, however, regards this personal property tax as another tax he has to pay for operating his car; he regards it as a kind of additional registration fee. In fact, it is true that in the states that have the personal property tax on motor vehicles, the state registration fees are less, customarily, than in those states that exempt motor vehicles from local property taxation.

In order to broaden the tax base for cities, the legislatures of five midwestern states have permitted some municipalities to levy direct taxes on automobiles. Usually these are called wheel taxes. In reality, they amount to an annual municipal license fee. The use of this tax is not widespread in

the states where the tax is permitted.

Trucks are subject to the same types of motor vehicle taxes as automobiles in the midwestern states. In addition, there are two other types of taxes on trucks. In each state there is a tax on diesel fuel used in commercial vehicles; each state also has some kind of special tax on motor carriers. (Table 3)

Taxes on motor carriers are of two types. Both types are levied against the carriers as a charge for their use of the highways for commercial purposes. One type is a charge (usually a flat rate) on all commercial vehicles of motor carriers. The second type is the mileage tax, which, in its various forms, is known as a ton-mile tax, truck mile tax and highway use tax. This tax is computed on the basis of the weight of the commercial vehicle and the distance the vehicle travels within the state. Six midwestern states have a mileage tax. Wisconsin abandoned this type of tax in 1953.

B. Tax Rates

In brief, these are the rates of the various taxes imposed in Iowa to raise money for highway purposes.

Registration fees. On automobiles, the fee is equal to one percent of the value of the vehicle, plus 40 cents for each 100 pounds of weight. Both the value and weight of vehicles are determined by the state motor vehicle department. (Code 1954, sec. 321.109) After an automobile has been registered five times, its value for tax purposes is reduced, but the minimum registration fee is ten dollars. (Code 1954, sec. 321.112)

On commercial vehicles, the fee is based on the gross weight and type of vehicle. The fees on a single-unit truck range from \$25 for a vehicle of 6,000 pounds or less to \$265 for a vehicle not exceeding 24,000 pounds, plus \$25 for each additional 2,000 pounds. The fees on a tractor truck-semi-trailer combination range from \$40 for a combination weighing 12,000 pounds or less to \$235 for a vehicle not exceeding 24,000 pounds, plus \$25 for each additional 2,000 pounds. (Code 1954, secs. 321.119-321.122) Appendix A to this report summarizes the bases for determining the amount of the registration fee for automobiles and trucks in other midwestern states.

Motor Carrier Tax. A compensation tax is levied on commercial vehicles of motor carriers.¹ The tax ranges from \$75 for a vehicle with a gross weight of 16,000 pounds or less to \$250 for a vehicle weighing more than 32,000 pounds. (Code 1954, sec. 326.2) Truck operators and contract carriers must pay annually a five dollar permit fee on each of their commercial vehicles.² Appendix B summarizes the motor carrier and mileage taxes in the midwestern states.

Reciprocity on Registration Fee and Motor Carrier Tax. Reciprocal agreements regarding the taxation of commercial vehicles have been made among the states so that a commercial vehicle that is operated in a number of

1. The Iowa law defines a motor carrier as one who operates as a common carrier for compensation over a regular route or between fixed termini in the transportation of property or passengers. (Code 1954, sec. 326.1)

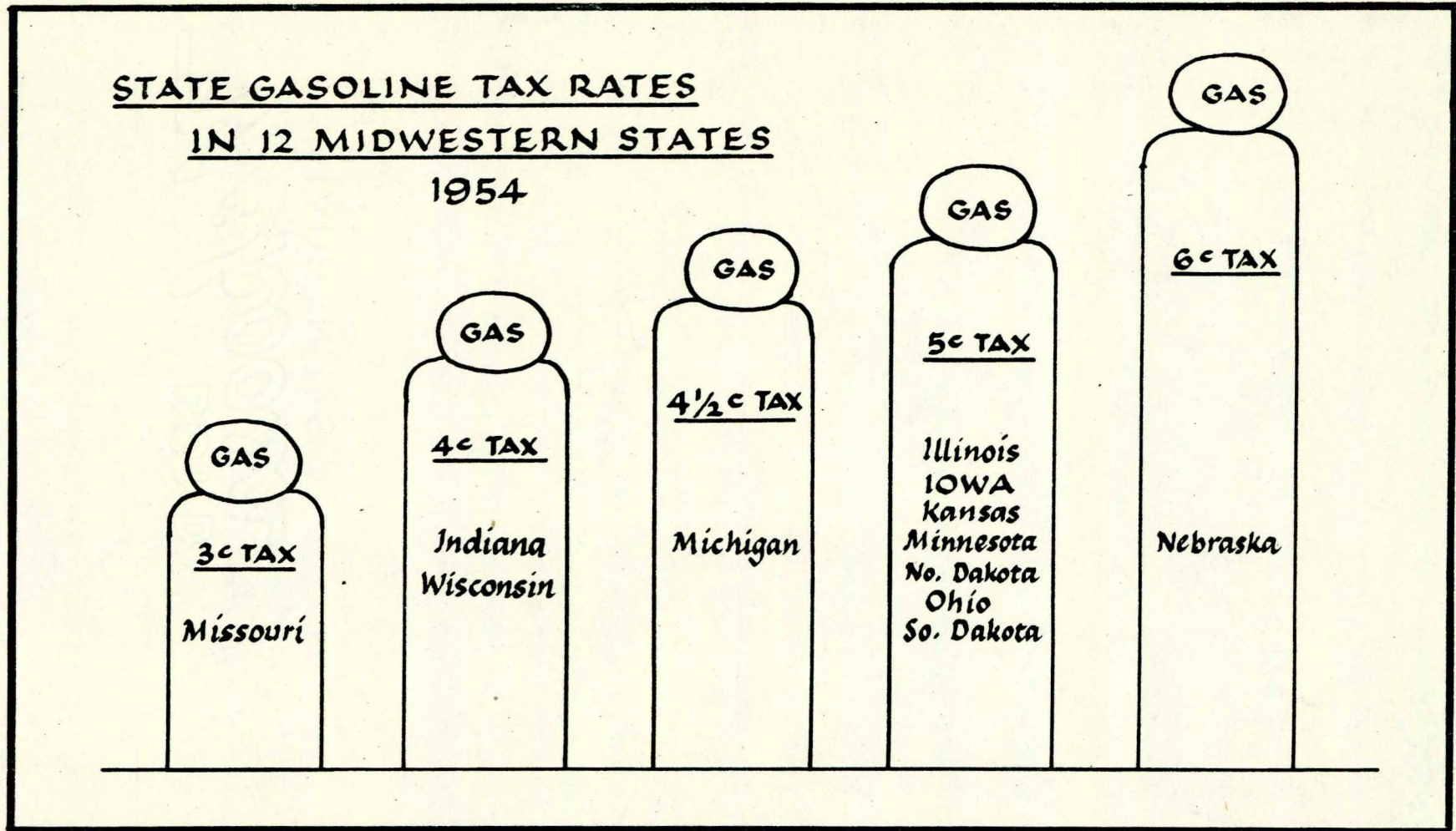
2. If a common carrier operates over an irregular route, he is considered to be a "truck operator" rather than a "motor carrier."

states may be taxed only in its home state. In Iowa, for example, prior to the 1951 legislative session all commercial vehicles that were operated in Iowa were required to be registered in Iowa, except vehicles of owners whose home states had made reciprocal agreements with Iowa to exempt each other's vehicles. These reciprocal agreements did not apply to the motor carrier compensation tax.

In 1951, the Iowa laws regarding reciprocity were changed so that Iowa may make reciprocal agreements with other states to provide that the registration of resident or non-resident fleets of two or more commercial vehicles should be done as follows. For any fleet of trucks, it is first determined what proportion of the total miles traveled annually by the fleet is traveled in Iowa. This percentage figure is then multiplied by the number of trucks in the fleet, and the resulting answer is the number of trucks of that fleet that must be registered in Iowa. (Code 1954, sec. 321.56) Another change in the reciprocity laws that was made in 1951 provides that out-of-state carriers whose trucks are used exclusively in interstate commerce and use Iowa's highways are not subject to the Iowa compensation tax or annual permit fee if the home state of the motor carrier has entered into a reciprocal agreement with Iowa regarding the registration of such vehicles. (Code 1954, sec. 326.2)

Gasoline and Diesel Fuel Taxes. The state tax on gasoline is five cents per gallon in Iowa. One cent of this is a temporary tax that was enacted in 1953 by the General Assembly, and this will be in effect until June 30, 1955. Figure 2 shows that six other midwestern states have the same gasoline tax rate

FIGURE 2



Source : Table 4 of this report

as Iowa. Only Nebraska has a higher rate--six cents--while four states have a lower rate.

In the 48 states, 15 states have the same gasoline tax rate as Iowa (five cents per gallon) while 23 states have a higher rate than Iowa, and nine states have a lower rate.

Each of the midwestern states has a tax on diesel fuel. In Iowa, the rate of this tax is one cent more than the gasoline tax rate, and in Michigan the diesel fuel tax rate is one and one-half cents more than for gasoline. In the other ten states, the diesel fuel rate is the same as the gasoline tax rate.

(Table 4)

Table 5 shows the increases in gasoline tax rates in these states since 1940. Here is a summary of these increases:

2 cent increases--Illinois, Iowa and Kansas

1-1/2 cent increase--Michigan

1 cent increases--Minnesota, Missouri, Nebraska, North Dakota, Ohio
and South Dakota

no increases--Indiana and Wisconsin

Local Property Taxes. County governments in Iowa may make the following property tax levies for secondary road purposes:

1. For construction purposes--1/2 mill on all property, except property in cities that control their own bridge levies, and 5/8 mill on all property outside of cities and towns, (Code 1954, secs. 309.6, 309.7);
2. For maintenance purposes--two mills on all property, except on property in cities that control their own bridge levies, and eight mills on all property outside of cities and towns (Code 1954, sec. 309.11);
3. For maintenance or construction purposes--5/8 mill on all taxable property in the county, regardless of where located (Code 1954, sec. 309.14).

In addition to being authorized to make these levies for construction and maintenance purposes, the county boards of supervisors are permitted to transfer money from the construction fund to the maintenance fund, and vice versa.

(Code 1954, sec. 309.15)

Municipal governments in Iowa are permitted to levy a property tax not exceeding seven mills for street construction, repair and maintenance. (Code 1954, sec. 404.7) In addition, street improvements may be made using the special assessment method of financing.

Both county and municipal governments may finance road and street improvements through the issuance of bonds. The principal and interest on municipal bonds may be paid from a tax levy separate from that listed above.

C. Comparison of Motor Vehicle Taxes on Certain Vehicles

A question often asked is, how do the vehicle taxes on automobiles and trucks in Iowa compare, in dollars and cents, to these taxes in other states? In 1953, two members of the staff of the Federal Bureau of Public Roads made a study of the amounts of road-user taxes paid on various types of motor vehicles in 1953 in each of the 48 states. The results of this study were reported in the article, "Road-User and Property Taxes on Selected Motor Vehicles," by Edwin M. Cope and Richard W. Meadows.³

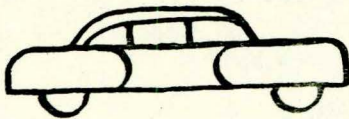
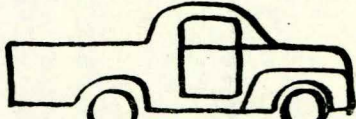
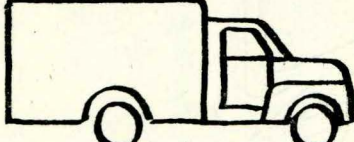
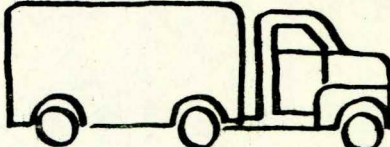
³. This appeared in Proceedings of the Thirty-second Annual Meeting of the Highway Research Board, National Research Council, 1953. pp. 12-44.

Tables 6A, 6B, 6C and 6D and Figure 3 show the taxes in the midwestern states on four of the types of vehicles used in the Public Roads study: a light-weight passenger car, a 4,700 pound pickup truck, a 19,000 pound single-unit van truck and a 40,000 pound tractor-semi-trailer combination. Various assumptions regarding gasoline consumption, miles traveled, loads, weights, etc. were made in the Public Roads study so that the motor vehicle taxes could be computed in each state. In addition, it was assumed that all vehicles were used solely within the state in which they were registered. The taxes were computed in the Public Roads study on the basis of the tax rates in effect on January 1, 1953. In order to bring the comparisons up-to-date, the computations in Tables 6A, 6B, 6C and 6D are made on the basis of the June, 1954 rates, thus taking into consideration any increases or decreases in rates enacted during the last legislative sessions of these states. This was not done, however, for the property tax rates because of the lack of information regarding local property tax levies.

Passenger Car. The registration fee on a typical light-weight passenger car is higher in Iowa (\$27.00) than in any other midwestern state. However, the total tax bill on this type of vehicle in Iowa (\$55.80) is higher than the total tax bill in only seven of the states. This is due, primarily, to the importance of the property tax in the total tax bill in the five states that have this tax on automobiles. (Table 6A)

Pick-up Truck. The total road-user taxes on a typical pickup truck in Iowa total \$55.00. This is below average for the midwestern states. The total tax bill ranges from \$50 to \$65 in all but two of the states. (Table 6B)

FIGURE 3
TOTAL ROAD-USER AND PROPERTY TAXES ON FOUR TYPES OF VEHICLES
IN 12 MIDWESTERN STATES
1954

			
LIGHT WEIGHT PASSENGER CAR	PICK-UP TRUCK	SINGLE-UNIT VAN	3-AXLE TRACTOR SEMI-TRAILER
Michigan \$ 36.77	Michigan \$ 52.60	Missouri \$ 250.46	Missouri \$ 620.12
Ohio 38.80	Minnesota 55.00	Minnesota 279.80	Michigan 721.75
Wisconsin 39.04	IOWA 55.00	North Dakota 316.30	Minnesota 767.50
Missouri 45.32	Missouri 55.04	Michigan 352.07	Wisconsin 809.00
Minnesota 53.60	South Dakota 56.25	Illinois 369.55	IOWA 900.00
North Dakota 53.80	Wisconsin 59.00	Indiana 372.25	Indiana 930.57
South Dakota 53.80	Illinois 61.25	Ohio 381.10	North Dakota 950.00
IOWA 55.80	North Dakota 62.00	Wisconsin 382.84	Kansas 1068.00
Illinois 57.98	Kansas 62.50	IOWA 387.30	South Dakota 1083.50
Kansas 77.15	Ohio 64.80	Kansas 471.05	Illinois 1118.75
Indiana 81.07	Nebraska 90.76	Nebraska 500.32	Ohio 1142.40
Nebraska 96.88	Indiana 94.31	South Dakota 507.30	Nebraska 1148.12

Source: Tables 6A, 6B, 6C and 6D of this report

Van Truck. The total road-user taxes on a typical van truck used for contract hauling in Iowa is \$387.30. This is more than the tax bill on this type of vehicle in eight of the states, but the tax bill in four of these eight states is only slightly less than Iowa's. Iowa's registration fee of \$190 on this vehicle is only exceeded by the fee charged in Wisconsin. This high registration fee is offset by the higher motor carrier taxes in some of the states and by the personal property taxes in three of the states. (Table 6C)

Tractor-Semi-trailer Combination. The total road-user taxes on a typical 40,000 pound tractor semi-trailer used for contract hauling in Iowa amount to \$900. The tax bill in Iowa on this type of vehicle is more than the tax bill in four of these states. The total taxes range from \$620 in Missouri to \$1,148 in Nebraska. Iowa's registration fee on this type of vehicle (\$495) is high in comparison to the other 11 states and is exceeded only by the fee in Illinois. Again, this high registration fee in Iowa is offset by the higher motor carrier taxes and property taxes in the other states. (Table 6D)

D. Motor Fuel Used and Motor Vehicles Registered in Iowa

Since the gasoline tax and motor vehicle registration fees provide the bulk of state-collected highway revenues, data on motor fuel consumption and the number of motor vehicles registered are important in predicting what the prospects of revenue are at the present rates and at increased rates for these taxes. This part of the report deals with the history of these two taxes since the end of World War II.

Motor Fuel Taxed. Over a billion gallons of motor fuel (mostly gasoline) were used in Iowa in 1953; of this total, 807 million gallons was the net amount

taxed by the state government. (Table 7) From 1946 to 1953, the net gallons of motor fuel taxed increased 50 per cent, an increase of 272 million gallons. Figure 4 shows that there has been a marked trend in the increase of motor fuel consumption in this state since 1946. Except for the almost 80 million gallon increase from 1949 to 1950, the net amount taxed has increased 20 million to 30 million gallons each year.

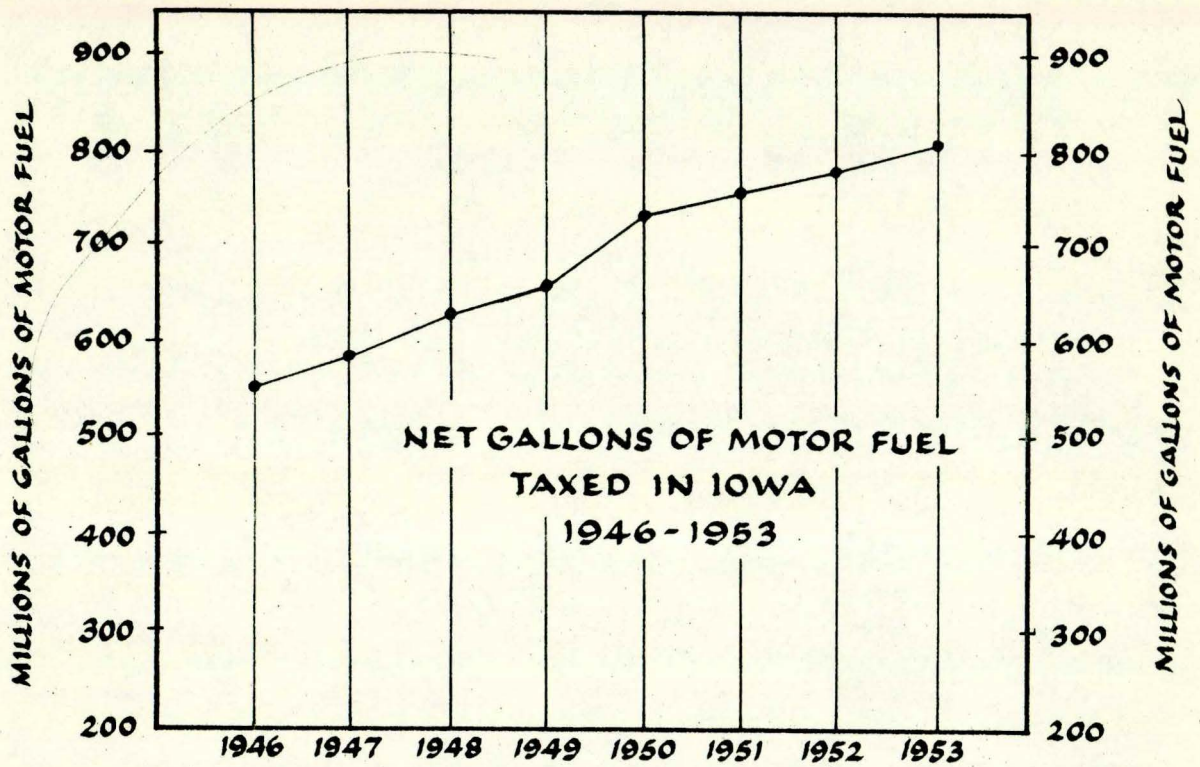
The tax on two gallons of every ten gallons of motor fuel taxed is refunded in this state. (Table 7) These are refunds on motor fuel used in vehicles that do not use the highways, primarily farm machinery.

Table 8 shows that the average motor vehicle registered in Iowa uses slightly more than 700 gallons of gasoline each year. The consumption per vehicle per year in Iowa has been on the increase since 1949.

Motor Vehicle Registrations. In 1953, there were 1,112,881 privately owned motor vehicles registered in the state of Iowa; 911,044 of these were automobiles, and 201,837 were commercial vehicles. (Table 9) Automobile registrations have increased 44 per cent since 1946 while commercial vehicle registrations have increased 72%

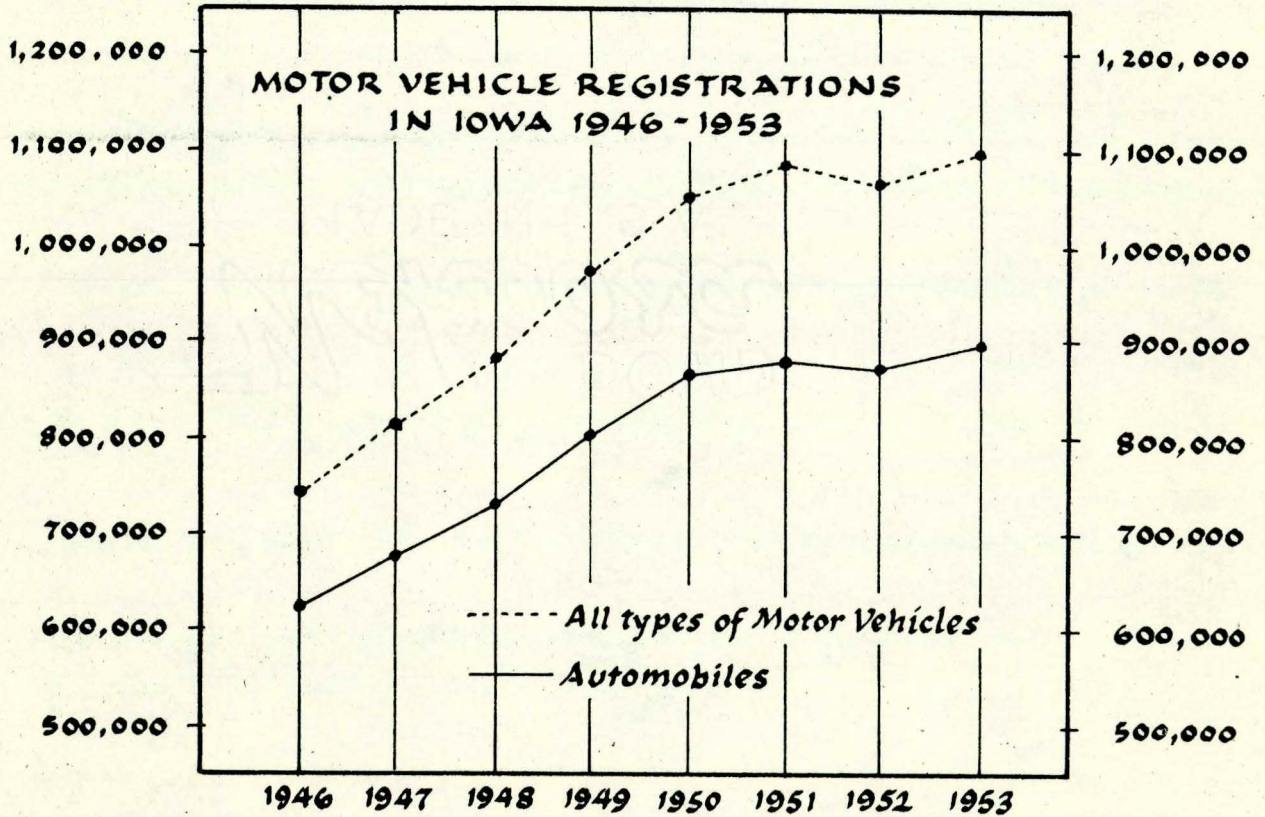
As shown in Table 9 and Figure 5, total motor vehicle registrations increased sharply from 1946 to 1950, increased some the next year, decreased in 1952 and increased some in 1953. (The decrease in 1952 was on automobile registrations; truck registrations increased 2,650.) The 1946 to 1950 period reflects the great demand for automobiles in the early post-war years. The smaller increase in 1951 and the decrease in 1952 are probably accounted for by the supply of motor vehicles catching up with the demand, the economic

FIGURE 4



Source: Table 7 of this report

FIGURE 5



Source: Table 9 of this report

slump prior to the Korean War and the uncertainties connected with the Korean War.

It is estimated that the increase in motor vehicle registrations--1954 over 1953--will be about 25,000. If there are no adverse changes in the economic or international political pictures in the near future, it would appear reasonable to expect an increase in motor vehicle registrations each of the next few years that would approximate the 1954 increase.

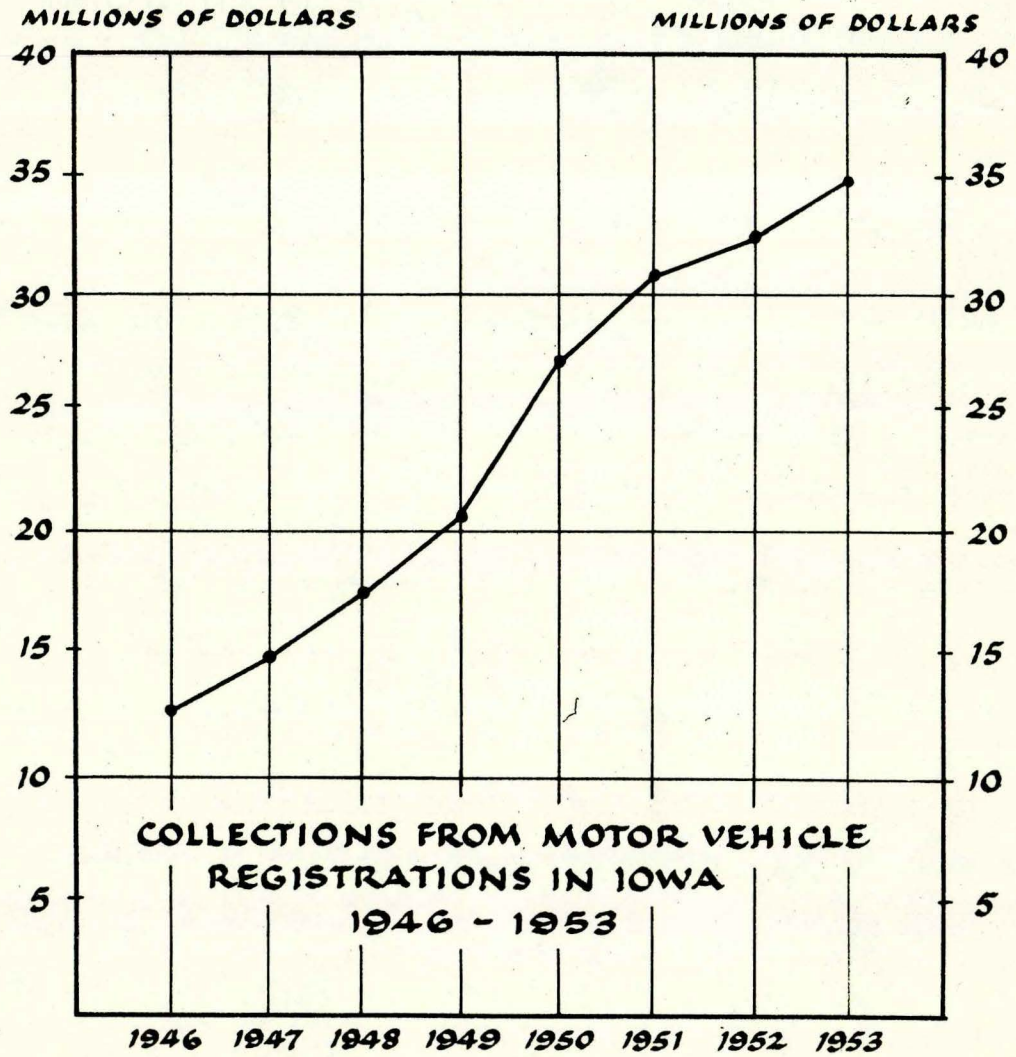
As shown in Table 10, the revenue from registration fees in 1953 (\$34.2 million) was over two and one-half times the revenue from this source in 1946. Figure 6 shows that the revenues from registration fees have increased each year since World War II. The legislature increased the fees imposed on vehicles during the 1949 session; these fees became effective in 1950. This accounts, in part, for the seven million dollars increase in revenue from 1949 to 1950. (Table 10)

Automobile owners pay 60 per cent of the revenue collected from motor vehicle fees, and the commercial vehicle owners pay 40 per cent. (Table 10)

Table 11 shows the vehicles registered in each midwestern state in 1953 and the number of vehicles per 1,000 population. In this year there were about 350 automobiles for every 1,000 persons living in Iowa. This represents about the average number of automobiles per 1,000 persons in these states.

Truck Sizes. In Table 12 the truck registrations in Iowa in 1952 are grouped by weight classes. Almost 60 percent of the 194,581 trucks registered that year had gross weights of 6,000 pounds or less, and these trucks produced about 25 percent of the revenue from commercial vehicle registrations. Three

FIGURE 6



Source : Table 10 of this report

out of every four trucks registered had gross weights of less than 10,000 pounds; fees on these trucks amounted to slightly more than one-third of truck fees revenue. Almost 16,000 vehicles weighed more than 18,000 pounds, and the fees paid on these large vehicles amounted to about 40 percent of the revenue collected from commercial vehicle fees.

There were five times as many trucks over 40,000 pounds registered in Iowa in 1952 as there were in 1946, and two and one-half times as many vehicles weighing over 18,000 pounds. (Table 13) From 1948 to 1952, the number of tractor truck-semi-trailer combinations registered at more than 36,000 pounds increased from 2,266 vehicles to 3,974 vehicles. (Table 14) Part of the increase in truck registrations may be attributed to the change in reciprocity provisions made in 1951 (see page 15 of this report); however, there appears to be more heavy trucks using Iowa's highways each year.

PART III
IOWA HIGHWAY FINANCES

The governments of Iowa now spend about \$120,000,000 to \$130,000,000 each year on highways, roads and streets. During the 1953 calendar year, the state, county and municipal governments of Iowa collected and spent over \$130,000,000 for highway purposes. (Tables 15 and 16)

A. Highway Revenues in Iowa

Table 15 shows the sources and amounts of highway revenue collected in Iowa during the 1953 calendar year. It also shows how these collections were divided for expenditure on four types of roads.

The amounts shown as state collections are not actual collections, but rather the amounts deposited in the state road use tax fund. The amounts of revenue from gasoline taxes and motor vehicle fees shown in the table are less than the actual amounts collected as the cost of collecting these taxes is deducted from the net collections before the collections are deposited in the road use tax fund.

Because up-to-date and complete information on city and town revenue is not available, this amount is estimated in Table 15. Neither this amount nor the total county collections include the distributions from the state road use tax fund.

The amount credited to the road use tax fund in calendar year 1953 was \$76.4 million, all the state collections shown in Table 15 except the \$0.5 million of "Other Receipts." The money in the road use tax fund was divided for expenditure in this way:

a. The revenue from the one cent gasoline tax increase that went into effect in July of 1953 was allocated for primary highways. This amounted to \$3.6 million and left \$72.8 million in the fund.

b. 42 percent of the \$72.8 million also was allocated for primary highways; this amounted to \$30.6 million.

c. 35 percent of the \$72.8 million was allocated for secondary roads; this amounted to \$25.5 million.

d. 15 percent of the \$72.8 million was allocated for farm to market roads; this amounted to \$10.9 million.

e. 8 percent of the \$72.8 million was allocated for city and town streets; this amounted to \$5.8 million.

In summary, this is the division of the state road use tax fund money for the calendar year 1953:

Primary highways	\$34.2 million
Secondary roads	25.5 million
Farm to market roads.	10.9 million
City and town streets	<u>5.8 million</u>
Total of Fund. . .	\$76.4 million

The federal aid received was divided in this way: for primary highways, \$3.9 million, and for farm to market roads, \$3.7 million. However, this total aid actually collected during the calendar year (\$7.6 million) was about four million dollars less than the amount "allocated" to Iowa for the fiscal year.

The amounts allocated for the four types of roads were computed for Table 15 by adding to the state road use tax fund distributions the following: for primary highways--the special one-cent tax revenue, federal aid and "Other Receipts"; for farm to market roads--the amount of federal aid; for secondary roads--the county collections; and for city streets--the estimate of municipal collections. For 1953, then, 30 percent of the total highway revenue went for

primary highways, 11 percent went for farm-to-market roads, 45 percent went for secondary roads and 14 percent went for municipal streets. Since farm-to-market roads are also a part of the secondary road system, the total amount allotted for secondary roads in 1953 totaled \$73.9 million, or 56 percent of all available revenue.

Tables 17A and 17B show how the state and county revenues for highway purposes in Iowa have increased during the post-war period. Revenues have more than doubled during this period, but the cost of constructing and maintaining roads has also risen considerably during this span of years.

B. Highway Expenditures in Iowa

During the 1953 calendar year, about \$134,000,000 was spent for highway purposes in Iowa. (Table 16) Of this total, \$38.1 million was spent on primary highways (\$25 million of which were construction expenditures), and \$78.8 million was spent on secondary roads (\$39.2 million of which were construction expenditures). Maintenance costs amounted to \$9.3 million on primary highways and \$33.0 million on secondary roads in 1953.

Expenditures for state and county highway purposes in the post-war period are shown in Tables 17C and 17D. These tables show vividly how construction expenditures have risen since the slow start immediately following World War II, especially on primary and farm-to-market roads. In the years 1946 through 1949 almost one-third of the primary road expenditures were for the payment of principal and interest on previously incurred highway debt. After these payments

were no longer necessary, more primary road money could be allotted for construction purposes.

From July 1, 1945 to June 30, 1954, about \$150,000,000 was spent for construction purposes on primary highways in Iowa. During this same period, slightly more than \$106,000,000 was spent for construction on farm-to-market roads. From January 1, 1946 to December 31, 1953 about \$120,000,000 was spent on secondary road construction other than for farm-to-market road construction. During this same period the secondary road maintenance costs totaled almost \$200,000,000. (Figure 7)

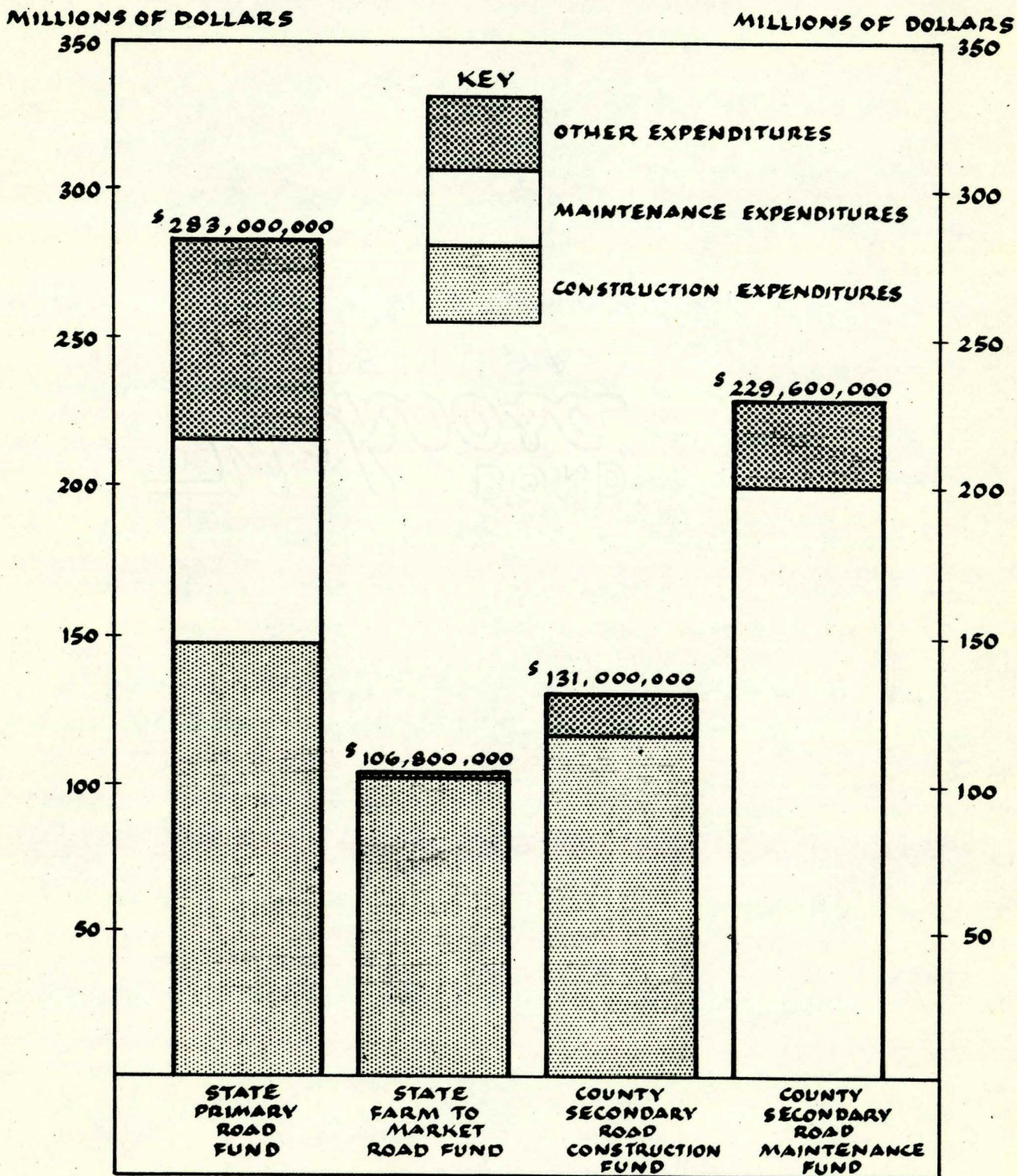
The money that is given to the counties as their share of the state road use tax fund must be deposited in the secondary road construction fund of each county. Transfers out of these funds to the road maintenance funds of each county have totaled \$48,700,000 during the seven-year period, 1947 through 1953.⁴

Table 18 shows the construction work accomplished on primary highways and farm to market roads since World War II. During the past five years, an average of 100 miles of paving, 110 miles of bituminous surfacing and 210 miles of resurfacing have been done annually.

4. This information was obtained from the annual reports of the Iowa State Highway Commission. Transfers were as follows:

1953--\$ 7,300,000	1949--\$5,190,000
1952-- 8,212,000	1948-- 4,806,000
1951-- 11,111,000	1947-- 5,902,000
1950-- 6,219,000	

FIGURE 7
EXPENDITURES FROM STATE AND COUNTY ROAD FUNDS
IN IOWA SINCE WORLD WAR II *



* Expenditures from the primary and farm to market road funds are for the nine year period, July 1, 1945 to June 30, 1954. Expenditures from the two secondary road funds are for the 8 year period January 1, 1946 to December 31, 1953

Source : Tables 17c and 17 d

C. Federal Highway Aid in Iowa

Except for 1949, Iowa's allotment of federal highway aid (for use on primary and farm-to-market road construction projects) has been ten to eleven million dollars annually. The allotments for 1954 and 1955 are more than \$12 million, and in the 1956 and 1957 fiscal years, Iowa's allotment will total almost \$19 million annually. (Table 19) This means that if Iowa can match this federal money, either with present highway revenues or with increased highway revenues, six to seven million dollars more will be available in 1956 and 1957 than were available for primary and farm to market road construction in 1954.

D. Highway Revenues and Highway Debt in Midwestern States.

According to the Bureau of Public Roads, highway revenues in Iowa in 1951 were larger than the revenues in all but three midwestern states--Ohio, Illinois and Michigan. (Table 20) 1951 is the most recent year for which comparable information for county and municipal governments is available, and perhaps the revenue relationships among these states is somewhat altered today. Iowa's highway revenues in 1951 amounted to more than \$1,000 for each mile of road in the state. This was more revenue per mile than seven of the midwestern states had, but was far below the \$1,961 per mile in Ohio, \$1,568 per mile in Illinois and \$1,470 per mile in Michigan.

On the whole, there is very little state highway debt in the midwestern states. As of January 1, 1953, Iowa was one of the six states in this part of the nation that had no highway debt. (Table 21).

TABLE 1
POPULATION DENSITIES (1950) AND ROAD MILEAGES (1952) IN 12 MIDWESTERN STATES

State	Persons Per Square Mile	Total Road Mileage	Primary Road Mileage	Secondary Road Mileage	Miles of Urban Streets and Roads	Miles of Special Roads
Illinois	155.8	122,667	10,433	92,036	20,198	- - -
Indiana	108.7	96,340	9,722	75,012	11,606	- - -
Iowa	46.8	111,148	8,679	92,125	10,232	112
Kansas	23.2	133,274	9,438	116,375	7,461	- - -
Michigan	111.7	106,893	8,290	84,445	14,135	23
Minnesota	37.3	119,594	10,390	96,183	11,765	1,256
Missouri	57.1	111,097	7,900	90,423	12,774	- - -
Nebraska	17.3	105,093	9,367	90,242	5,451	33
North Dakota	8.8	115,989	6,543	107,102	2,183	161
Ohio	193.8	101,851	16,031	69,526	16,294	- - -
South Dakota	8.5	92,897	6,141	84,440	2,253	63
Wisconsin	62.8	95,337	10,029	76,119	9,108	81

Source: Population densities were obtained from the Statistical Abstract of the United States, 1953, U. S. Department of Commerce, Bureau of the Census, p. 11. Road mileages were obtained from Highway Statistics, 1952, U. S. Department of Commerce, Bureau of Public Roads, p. 129. The total road mileages exclude miles of road under federal control. Secondary road mileages include rural roads that are parts of the state secondary system, county roads and town and township roads. Special roads include roads in state parks, forests, institutions and other roads that are not parts of the state or local highway systems.

TABLE 2
RANKING OF 12 MIDWESTERN STATES WITH THE 48 STATES IN POPULATION,
LAND AREA, DENSITY OF POPULATION AND ROAD MILEAGE

State	Population 1950	Land Area	Density of Population 1950	Total Road Mileage- 1952	Primary Road Mileage- 1952	Secondary Road Mileage- 1952	Motor Vehicle Registrations 1953
Illinois	4	23	10	3	10	6	6
Indiana	12	37	12	15	13	13	9
Iowa	22	22	27	7	18	5	16
Kansas	31	12	36	2	16	2	21
Michigan	7	21	11	9	20	9	7
Minnesota	18	13	30	4	11	4	14
Missouri	11	17	25	8	23	7	11
Nebraska	33	14	37	10	17	8	31
North Dakota	41	16	40	5	27	3	41
Ohio	5	34	8	12	2	16	5
South Dakota	40	15	41	18	28	10	36
Wisconsin	14	24	20	17	12	12	12

EXPLANATION OF RANKINGS: In the 48 states, Iowa has the 22nd largest population, 22nd largest land area, 27th largest population density, 7th largest total road mileage, 18th largest primary road mileage, 5th largest secondary road mileage and 16th largest number of motor vehicle registrations.

SOURCE: Populations, land areas and population densities were ranked from information obtained from the Statistical Abstract of the United States, 1953, U. S. Department of Commerce, Bureau of the Census, (pp. 10, 11, 18). The land areas do not include permanent water surfaces. The road mileages were ranked from information obtained from Highway Statistics, 1952, U. S. Department of Commerce, Bureau of Public Roads, p. 129. The total road mileages exclude miles of road under federal control. Secondary road mileages include rural roads that are parts of the state secondary system, county roads and town and township roads.

TABLE 3
TYPES OF HIGHWAY-USER TAXES IMPOSED ON MOTOR VEHICLES IN 12 MIDWESTERN STATES
1954

State	ON PASSENGER CARS				ON TRUCKS						
	Gasoline Tax	Registration Fee	Property Tax (1)	Wheel Tax (2)	Gasoline Tax	Diesel Fuel Tax	Registration Fee	Property Tax (1)	Motor Carrier Tax	Ton-Mile Tax (3)	Wheel Tax (2)
Illinois	X	X	X	- - -	X	X	X(4)	X	- - -	X(4)	X
Indiana	X	X	X	X	X	X	X	X	X(5)	- - -	X
Iowa	X	X	- - -	- - -	X	X	X	- - -	X	- - -	- - -
Kansas	X	X	X	- - -	X	X	X	X	- - -	X	- - -
Michigan	X	X	- - -	- - -	X	X	X	- - -	- - -	X	- - -
Minnesota	X	X	- - -	X	X	X	X	- - -	- - -	- - -	X
Missouri	X(6)	X	X	X	X	X	X	X	X(5)	- - -	X
Nebraska	X	X	X	X	X	X	X	X	X(5)	- - -	X
North Dakota	X	X	- - -	- - -	X	X	X	- - -	- - -	X	- - -
Ohio	X	X	- - -	- - -	X	X	X	- - -	- - -	X	- - -
South Dakota	X	X	- - -	X	X	X	X	- - -	X	X	X
Wisconsin	X	X	- - -	- - -	X	X	X	- - -	X(5)	- - -	- - -

(1) This is a county tax.

(2) This is a municipal tax. In these states, certain municipalities may levy a wheel tax or charge a registration fee.

(3) In Illinois, Kansas and Michigan this is called a truck mileage tax; in North Dakota, a truck mile tax; and in Ohio, a highway use tax. In South Dakota this tax applies only to interstate carriers.

(4) In Illinois, the taxpayer may choose to pay one of these two alternatives--registration fee or truck mileage tax.

(5) In these states motor carrier operators are required to pay only nominal motor carrier registration fees on their vehicles.

(6) Six Missouri municipalities over 25,000 population have a tax on gasoline.

SOURCE: State Tax Guide, Commerce Clearing House, and codes of the 12 states.

TABLE 4
GASOLINE AND DIESEL FUEL TAX RATES
IN 12 MIDWESTERN STATES

November, 1954

State	<u>Gasoline</u> (cents per gallon)	<u>Diesel Fuel*</u>
Illinois	5	5
Indiana	4	4
Iowa.	5 (1)	6
Kansas.	5 (2)	5 (2)
Michigan.	4.5	6
Minnesota	5	5
Missouri (3)	3	3
Nebraska	6	6
North Dakota	5	5
Ohio.	5	5
South Dakota	5	5
Wisconsin	4	4

*In the various states this is called a "diesel fuel" tax, a "special fuel" tax, a "use fuel" tax or a "fuel oil" tax.

- (1) This includes a temporary tax of one cent which is in effect until June 30, 1955.
- (2) These include a temporary tax of one cent which is in effect until July 1, 1955.
- (3) Six Missouri municipalities over 25,000 population have a tax on gasoline.

SOURCE: State Tax Guide, Commerce Clearing House.

TABLE 5
GASOLINE TAX RATES IN 12 MIDWESTERN STATES--1940, AND 1945 THROUGH JUNE, 1954

State	1940	1945	1946	1947	1948	1949	1950	1951	1952	1953	June 1, 1954
	[cents per gallon]										
Illinois	3	3	3	3	3	3	3	3-4*	4	5	5
Indiana	4	4	4	4	4	4	4	4	4	4	4
Iowa	3	3-4*	4	4	4	4	4	4	4	4-5*	5‡
Kansas	3	3	3-4*	4	4	4-5*	5	5	5	5	5‡
Michigan	3	3	3	3	3	3	3	3-4.5*	4.5	4.5	4.5
Minnesota	4-3*	4	4	4	4	4-5*	5	5	5	5	5
Missouri†	2	2	2	2	2	2	2	2	2-3*	3	3
Nebraska	5	5	5	5	5	5-6*	6-5*	5	5	5-6*	6
North Dakota	4	4	4	4	4	4	4	4-5*	5	5	5
Ohio	4	4	4	4	4	4	4	4	4	4-5*	5
South Dakota	4	4	4	4	4	4	4	4-5*	5	5	5
Wisconsin	4	4	4	4	4	4	4	4	4	4	4

*This means that the rate was changed during this calendar year.

†Six Missouri municipalities over 25,000 population have a tax on gasoline.

‡In Iowa the five cent tax includes a temporary tax of one cent which is in effect until June 30, 1955. In Kansas the five cent tax includes a temporary tax of one cent which is in effect until July 1, 1955.

SOURCE: Highway Statistics, 1952, U. S. Department of Commerce, Bureau of Public Roads, p. 10. State Tax Guide, Commerce Clearing House for the most recent tax rates.

TABLE 6A
ROAD USER TAXES AND FEES ON A TYPICAL LIGHT-WEIGHT PASSENGER CAR*
IN 12 MIDWESTERN STATES
For the 1953 Registration Year

State	Registration Fee†	Property Tax	Other Taxes and Fees	Gasoline Tax†	Total
Illinois	\$10.50	\$18.68	- - -	\$28.80	\$57.98
Indiana	11.00	46.78	\$0.25	23.04	81.07
Iowa	27.00	- - -	- - -	28.80	55.80
Kansas	10.35	38.00	- - -	28.80	77.15
Michigan	10.85	- - -	- - -	25.92	36.77
Minnesota	24.80	- - -	- - -	28.80	53.60
Missouri	11.00	17.04	- - -	17.28	45.32
Nebraska	8.00	54.32	- - -	34.56	96.88
North Dakota	25.00	- - -	- - -	28.80	53.80
Ohio	10.00	- - -	- - -	28.80	38.80
South Dakota	25.00	- - -	- - -	28.80	53.80
Wisconsin	16.00	- - -	- - -	23.04	39.04

*The typical vehicle used as an example is a 1951, 6 passenger club coupe. It is assumed that this vehicle traveled 9,500 miles during the year.

†Registration fees and gasoline taxes are computed on the basis of the 1954 rates.

SOURCE: Cope, Edwin M., and Meadows, Richard W., "Road-User and Property Taxes on Selected Motor Vehicles," Proceedings of Thirty-Second Annual Meeting, Highway Research Board, 1953, p. 21. Information brought up-to-date by use of State Tax Guide, Commerce Clearing House, and state codes.

TABLE 6B
ROAD USER TAXES AND FEES ON A TYPICAL PICKUP TRUCK*
IN 12 MIDWESTERN STATES
For the 1953 Registration Year

State	Registration Fee†	Property Tax	Other Taxes and Fees	Gasoline Tax†	Total
Illinois	\$20.00	\$11.25	- - -	\$30.00	\$61.25
Indiana	15.00	55.06	\$ 0.25	24.00	94.31
Iowa	25.00	- - -	- - -	30.00	55.00
Kansas	7.50	25.00	- - -	30.00	62.50
Michigan	25.60	- - -	- - -	27.00	52.60
Minnesota	25.00	- - -	- - -	30.00	55.00
Missouri	20.00	17.04	- - -	18.00	55.04
Nebraska	10.00	44.76	- - -	36.00	90.76
North Dakota	20.00	- - -	12.00	30.00	62.00
Ohio	34.80	- - -	- - -	30.00	64.80
South Dakota	26.25	- - -	- - -	30.00	56.25
Wisconsin	35.00	- - -	- - -	24.00	59.00

*The typical vehicle used as an example is a 1951 vehicle, with a gross weight of 4,700 pounds, that is not registered as a farm vehicle. It is assumed that this vehicle traveled 9,000 miles during the year.

†Registration fees and gasoline taxes are computed on the basis of 1954 rates.

SOURCE: Cope, Edwin M., and Meadows, Richard W., "Road-User and Property Taxes on Selected Motor Vehicles," Proceedings of Thirty-Second Annual Meeting, Highway Research Board, 1953, p. 22. Information brought up-to-date by use of State Tax Guide, Commerce Clearing House, and state codes.

TABLE 6C
ROAD USER TAXES AND FEES ON A SINGLE-UNIT VAN TRUCK*
IN 12 MIDWESTERN STATES
For the 1953 Registration Year

State	Registration Fee†	Property Tax	Other Taxes and Fees	Carrier Taxes and Fees†	Gasoline Tax†	Total
Illinois	\$159.00	\$ 18.25	- - -	- - -	\$192.30	\$369.55
Indiana	50.00	156.16	\$ 0.25	\$ 12.00	153.84	372.25
Iowa	190.00	- - -	- - -	5.00	192.30	387.30
Kansas	100.00	60.00	- - -	118.75	192.30	471.05
Michigan	129.00	- - -	- - -	50.00	173.07	352.07
Minnesota	80.00	- - -	- - -	7.50	192.30	279.80
Missouri	80.00	30.08	- - -	25.00	115.38	250.46
Nebraska	120.00	134.56	- - -	15.00	230.76	500.32
North Dakota	44.00	- - -	30.00	50.00	192.30	316.30
Ohio	168.80	- - -	- - -	20.00	192.30	381.10
South Dakota	120.00	- - -	185.00	10.00	192.30	507.30
Wisconsin	215.00	- - -	- - -	14.00	153.84	382.84

*The typical vehicle used as an example is a 1951 van, with a gross weight of 19,000 pounds, that is used for contract hauling. It is assumed that this vehicle traveled 25,000 miles during the year.

†Registration fees, carrier taxes and gasoline taxes are computed on the basis of 1954 rates.

SOURCE: Cope, Edwin M., and Meadows, Richard W., "Road-User and Property Taxes on Selected Motor Vehicles," Proceedings of Thirty-Second Annual Meeting, Highway Research Board, 1953, p. 26. Information brought up-to-date by use of State Tax Guide, Commerce Clearing House, and state codes.

TABLE 6D
ROAD USER TAXES AND FEES ON A THREE-AXLE TRACTOR SEMI-TRAILER COMBINATION*
IN 12 MIDWESTERN STATES
For the 1953 Registration Year

State	Registration Fee†	Property Tax	Other Taxes and Fees	Carrier Taxes and Fees†	Gasoline Tax†	Total
Illinois	\$640.00	\$ 78.75	- - -	- - -	\$400.00	\$1,118.75
Indiana	215.00	371.32	\$ 0.25	\$ 24.00	320.00	930.57
Iowa	495.00	- - -	- - -	5.00	400.00	900.00
Kansas	130.00	138.00	- - -	400.00	400.00	1,068.00
Michigan	281.75	- - -	- - -	80.00	360.00	721.75
Minnesota	360.00	- - -	- - -	7.50	400.00	767.50
Missouri	307.00	48.12	- - -	25.00	240.00	620.12
Nebraska	381.00	272.12	- - -	15.00	480.00	1,148.12
North Dakota	400.00	- - -	100.00	50.00	400.00	950.00
Ohio	312.40	- - -	- - -	430.00	400.00	1,142.40
South Dakota	273.50	- - -	400.00	10.00	400.00	1,083.50
Wisconsin	475.00	- - -	- - -	14.00	320.00	809.00

*The typical vehicle used as an example is a 1951 model, combination vehicle, with a tractor truck gross weight of 22,000 pounds and a trailer gross weight of 18,000 pounds, used for contract hauling. It is assumed that the vehicle traveled 40,000 miles during the year.

†Registration fees, carrier taxes and gasoline taxes are computed on the basis of 1954 rates.

SOURCE: Cope, Edwin M., and Meadows, Richard W., "Road-User and Property Taxes on Selected Motor Vehicles," Proceedings of Thirty-Second Annual Meeting, Highway Research Board, 1953, p. 29. Information brought up-to-date by use of State Tax Guide, Commerce Clearing House, and state codes.

TABLE 7
MOTOR FUEL USED IN IOWA*
1946 - 1953†

Year	Gross Amount Reported (in gallons)	Allowance for Shrinkage (in gallons)	Amount Exempted (in gallons)	Amount Refunded (in gallons)	Net Amount Taxed (in gallons)
1946	749,826,000	22,495,000	4,107,000	187,400,000	535,824,000
1947	793,631,000	23,809,000	4,948,000	202,395,000	562,479,000
1948	862,933,000	25,888,000	5,217,000	217,307,000	614,521,000
1949	908,286,000	27,249,000	5,050,000	229,404,000	646,583,000
1950	970,478,000	29,114,000	5,124,000	211,619,000	724,621,000
1951	994,535,000	29,836,000	5,103,000	214,867,000	744,729,000
1952	1,029,077,000	30,872,000	5,500,000	219,891,000	772,814,000
1953	1,050,696,000	31,521,000	5,097,000	206,806,000	807,272,000

*Motor fuel includes gasoline, liquified petroleum gas and fuel oil.

†This information is for calendar years.

SOURCE: Records of the Department of Safety and Traffic, Iowa State Highway Commission, on state motor fuel tax earnings.

TABLE 8
MOTOR FUEL USED PER VEHICLE IN IOWA
1946-1953 Calendar Years

Year	Net Gallons of Motor Fuel on Which Tax Was Paid	Number of Vehicles Registered (public and private)	Motor Fuel Used Per Vehicle Registered
1946	535,824,000	749,188	715
1947	562,479,000	825,361	681
1948	614,521,000	897,755	685
1949	646,583,000	988,924	654
44 1950	724,621,000	1,072,290	676
1951	744,729,000	1,100,191	677
1952	772,814,000	1,090,358	709
1953	807,272,000	1,125,551	717

SOURCE: Motor fuel consumption is shown in Table 7 of this report. The number of public and private vehicles registered was obtained from Highway Statistics, U. S. Department of Commerce, Bureau of Public Roads.

TABLE 9
CHANGE IN REGISTRATIONS OF PRIVATELY OWNED AUTOMOBILES AND
COMMERCIAL MOTOR VEHICLES IN IOWA: 1946-1953 (1)

<u>Year</u>	<u>Automobiles (2)</u>	<u>Commercial Vehicles (3)</u>	<u>Total Vehicles</u>
1946	623,405	117,614	741,019
1947	676,222	135,814	812,036
1948	734,275	152,917	887,192
1949	807,536	170,420	977,956
1950	878,606	181,748	1,060,354
1951	895,948	191,931	1,087,879
1952	883,298	194,581	1,077,879
1953	911,044	201,837	1,112,881

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	<u>Automobiles</u>		<u>Commercial Vehicles</u>	
	<u>Numerical Increase</u>	<u>Percentage Increase</u>	<u>Numerical Increase</u>	<u>Percentage Increase</u>
1947 over 1946	52,817	8.5	18,200	15.5
1948 over 1947	58,053	8.6	17,103	12.6
1949 over 1948	73,261	10.0	17,503	11.4
1950 over 1949	71,070	8.8	11,328	6.6
1951 over 1950	17,342	2.0	10,183	5.6
1952 over 1951	-12,650	-1.4	2,650	1.4
1953 over 1952	27,746	3.1	7,256	3.7

(1) These registrations are for the Iowa registration year, December 1 to November 30.

(2) Includes taxi cabs

(3) Includes approximately 1,000 bus registrations each year

SOURCE: Records of the Department of Safety and Traffic, Iowa State Highway Commission.

TABLE 10
MOTOR VEHICLE REGISTRATION RECEIPTS IN IOWA
1946-1953*

<u>AMOUNT OF RECEIPTS</u>					
<u>Year</u>	<u>Automobile Fees</u>	<u>Truck Fees</u>	<u>Trailer Fees</u>	<u>Motorcycle and Well Drill Fees</u>	<u>Total Fees</u>
1953	\$20,525,000	\$12,688,000	\$981,000	\$36,000	\$34,230,000
1952	19,231,000	11,988,000	946,000	42,000	32,207,000
1951	18,321,000	11,204,000	937,000	47,000	30,509,000
1950	15,950,000	10,363,000	935,000	52,000	27,300,000
1949	12,317,000	7,385,000	532,000	52,000	20,286,000
1948	10,072,000	6,754,000	481,000	46,000	17,353,000
1947	8,304,000	5,943,000	428,000	32,000	14,707,000
1946	7,286,000	4,942,000	361,000	18,000	12,607,000

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<u>DIVISION OF RECEIPTS</u>				
	<u>Automobile Fees</u>	<u>Truck Fees</u>	<u>Trailer Fees</u>	<u>Motorcycle and Well Drill Fees</u>
1953	60.0%	37.1%	2.8%	0.1%
1952	59.7	37.2	3.0	0.1
1951	60.0	36.7	3.1	0.2
1946	57.8	39.2	2.9	0.1

*These registration fees are for the Iowa registration year, December 1 to November 30.

SOURCE: Records of the Department of Safety and Traffic, Iowa State Highway Commission.

TABLE 11
REGISTRATIONS OF PRIVATELY-OWNED AUTOMOBILES AND COMMERCIAL MOTOR VEHICLES
IN 12 MIDWESTERN STATES
During the 1953 Calendar Year*

State	Automobiles†	Busses	Trucks	Total	Automobiles Per 1,000 Population
Illinois	2,574,918	6,560	355,341	2,936,819	296
Indiana	1,323,187	7,714	267,721	1,598,622	336
Iowa	911,044	1,235	200,602	1,112,881	348
Kansas	721,657	876	222,313	944,846	379
Michigan	2,418,816	7,135	329,904	2,755,855	380
Minnesota	1,040,962	4,171	215,430	1,260,563	349
Missouri	1,098,649	3,760	272,746	1,375,155	278
Nebraska	480,802	858	142,999	624,659	363
North Dakota	198,221	145	91,341	289,707	320
Ohio	2,761,460	5,063	369,387	3,135,910	348
South Dakota	222,896	275	79,818	302,989	341
Wisconsin	1,059,994	3,039	232,573	1,295,606	309

*Where the registration date is not more than one month removed from the calendar year, registration-year data are used.

†Includes taxicabs

SOURCE: Information received from U. S. Department of Commerce, Bureau of Public Roads. Automobiles per 1,000 population were computed by Institute of Public Affairs, State University of Iowa, using 1950 populations.

TABLE 12
NUMBER OF TRUCKS REGISTERED* AND AMOUNT OF TRUCK REGISTRATION FEES IN IOWA IN 1952
By Gross Weight Groups

Gross Weight Group	Number of Trucks Registered	Percent of Total	Amount of Fees	Percent of Total
6,000 pounds and under	114,722	58.9	\$2,777,000	23.2
6,001 to 10,000 pounds	33,273	17.1	1,289,000	10.8
10,001 to 14,000 pounds	17,251	8.9	1,308,000	10.9
14,001 to 18,000 pounds	13,551	7.0	1,793,000	15.0
18,001 to 24,000 pounds	9,519	4.9	1,938,000	16.1
24,001 to 30,000 pounds	993	0.5	291,000	2.4
30,001 to 40,000 pounds	2,343	1.2	900,000	7.5
Over 40,000 pounds	<u>2,929</u>	<u>1.5</u>	<u>1,692,000</u>	<u>14.1</u>
TOTAL	194,581	100.0	\$11,988,000	100.0

*Includes truck, truck tractor and bus registrations

SOURCE: "Truck and Bus Registration in Iowa for 1952," Highway Planning Survey Division, Iowa State Highway Commission, in cooperation with the U. S. Bureau of Public Roads.

TABLE 13
NUMBER OF TRUCK REGISTRATIONS* IN IOWA
1946 - 1948 - 1950 - 1952
(By Gross Weight Groups)

Gross Weight Group	1952	1950	1948	1946
6,000 pounds and under	114,722	102,592	83,747	64,985
6,001 to 10,000 pounds	33,273	33,369	28,744	23,189
10,001 to 14,000 pounds	17,251	18,711	16,763	11,945
14,001 to 18,000 pounds	13,551	16,002	13,549	11,205
18,001 to 24,000 pounds	9,519	6,311	5,479	2,819
24,001 to 30,000 pounds	993	843	936	841
30,001 to 40,000 pounds	2,343	2,193	2,528	2,035
Over 40,000 pounds	<u>2,929</u>	<u>1,727</u>	<u>1,171</u>	<u>595</u>
TOTAL	194,581	181,748	152,917	117,614

*Includes truck, truck tractor and bus registrations

SOURCE: "Truck and Bus Registrations in Iowa," (1946, 1948, 1950, 1952), Highway Planning Survey Division, Iowa State Highway Commission, in cooperation with the U. S. Bureau of Public Roads.

TABLE 14
GROSS WEIGHT OF TRACTOR TRUCKS REGISTERED IN IOWA
1946 - 1948 - 1950 - 1952
(By Gross Weight Groups)

Gross Weight Group	1952**	1950	1948	1946
<u>Tractor trucks*</u>				
20,000 pounds and under	1,246	594	443	228
20,001 to 30,000 pounds	771	652	598	643
30,001 to 36,000 pounds	882	834	1,072	993
36,001 to 42,000 pounds	1,165	1,162	1,229	1,036
42,001 to 50,000 pounds	750	472	368	196
50,001 to 60,000 pounds	1,798	1,007	658	288
Over 60,000 pounds	264	119	11	6
Total Tractor Trucks	6,876	4,840	4,379	3,390
<u>Additional semi-trailers</u>				
24,000 pounds and under	1,046	899	503	431
Over 24,000 pounds	6,885	5,902	4,798	3,832
Total	7,931	6,801	5,301	4,263

*This is the combined gross weight of the truck and semi-trailer combination.

**Registration fees totaled \$2,716,108.56 on the tractor trucks and \$409,025.49 on the additional semi-trailers in 1952.

SOURCE: "Truck and Bus Registrations in Iowa," (1946, 1948, 1950, 1952), Highway Planning Survey Division, Iowa State Highway Commission, in cooperation with the U. S. Bureau of Public Roads.

TABLE 15
MONEY FOR IOWA HIGHWAYS: HOW IT WAS COLLECTED AND
HOW IT WAS DIVIDED TO BE SPENT IN 1953*

HOW IT WAS COLLECTED	<u>in</u> <u>millions</u>	<u>in</u> <u>percent</u>
Aid from the Federal Government (†)	\$ 7.6	6
Collected by the State Government (‡)		
Gasoline Tax	\$35.6 million	
Registration Fees	29.5	
10% of Sales Tax	5.3	
Use Tax on Motor Vehicles	5.8	
Motor Carrier Tax	0.2	
Other Receipts	<u>0.5</u>	
Total Collected by State	76.9	59
Collected by County Governments (§)		
Property Tax Collections	\$30.4 million	
Other Receipts	<u>3.4</u>	
Total Collected by Counties	33.8	26
Collected by Cities and Towns (¶)	<u>12.0</u>	<u>9</u>
Total Amount of Money For Highways	\$130.3 (#)	100%

HOW IT WAS DIVIDED TO BE SPENT

For Primary Highways	\$ 38.5	30
For Farm to Market Highways	14.6	11
For County Secondary Roads	59.3	45
For City and Town Streets (¶)	<u>17.8</u>	<u>14</u>
<u>Total</u>	\$130.2 (#)	100%

*This information is for the calendar year for the three units of government.

†This is the actual amount of federal aid received during the calendar year.

This is approximately four million dollars less than was allocated to Iowa in fiscal year 1953.

‡These are the amounts placed in the road use tax fund, not the total amounts collected from these taxes during the year.

§County revenue includes money collected for the road clearing fund.

¶City and town revenues are estimated from the information shown in the report of the Iowa State Auditor entitled, Municipal Finances in Iowa, 1952. The amount of revenue estimated does not include money allocated to cities and towns from the road use tax fund, nor does it include revenue from bond issues or special assessment projects.

#These amounts are not equal because the amounts that are added have been rounded to the nearest one hundred thousand dollars.

SOURCE: From records of the Department of Safety and Traffic and the Accounting Department, Iowa State Highway Commission

TABLE 16
HOW HIGHWAY MONEY WAS SPENT IN IOWA IN 1953*

<u>For Primary Highways</u>	
Construction - - - - -	\$ 24,988,000
Maintenance - - - - -	9,299,000
Engineering and Administration - - - - -	2,044,000
Inspection Service - - - - -	1,543,000
Other Expenditures - - - - -	270,000
Total	\$ 38,144,000
<u>For Farm to Market Highways</u>	
Construction - - - - -	\$ 15,928,000
Other Expenditures - - - - -	133,000
Total	\$ 16,061,000
<u>For County Secondary Roads</u>	
Construction - - - - -	\$ 23,247,000
Maintenance - - - - -	33,303,000
Engineering and Inspection - - - - -	2,746,000
Equipment, Materials, Supplies - - - - -	2,182,000
Road Clearing - - - - -	1,102,000
Other Expenditures - - - - -	146,000
Total	\$ 62,726,000
<u>For City and Town Streets†</u>	
Total	\$ 17,000,000
TOTAL MONEY SPENT	\$133,931,000

*This information is for calendar years.

†City and town expenditures are estimated from the information shown in the report of the Iowa State Auditor entitled, Municipal Finances in Iowa - 1952. The amount of expenditures listed does not include disbursements of bond money or debt retirement cost for street purposes nor disbursements for special assessment street projects.

SOURCE: From records of the Department of Safety and Traffic and the Accounting Department, Iowa State Highway Commission.

TABLE 17A
STATE REVENUES FOR HIGHWAY PURPOSES IN IOWA
1946 - 1954 Fiscal Years
[in millions of dollars]

	1954	1953	1952	1951	1950	1949	1948	1947	1946
Gasoline Tax*	\$39.9	\$30.8	\$30.6	\$28.5	\$27.1	\$24.5	\$23.8	\$23.5	\$19.8
Registration Fees*	29.3	28.2	29.4	30.0	21.4	18.9	16.0	13.6	11.5
10% of Sales Tax	5.3	5.3	5.3	5.2	4.8	- - -	- - -	- - -	- - -
Use Tax on Motor Vehicles	5.7	5.0	4.6	6.4	5.3	5.0†	- - -	3.7†	- - -
Motor Carrier Tax*	0.2	0.2	0.5	0.6	0.5	0.5	0.5	0.4	0.3
Other Receipts	0.3	0.4	0.3	0.1	0.2	0.1	- - -	- - -	- - -
Sub-total	\$80.7	\$69.9	\$70.7	\$70.8	\$59.3	\$49.0	\$40.3	\$41.2	\$31.6
Federal Allotment‡	12.4	11.3	10.9	10.2	11.0	0.1	10.8	11.1	11.1
Total Revenues	\$93.1	\$81.2	\$81.6	\$81.0	\$70.3	\$49.1	\$51.1	\$52.3	\$42.7

Note: The state fiscal year is from July 1 to June 30

*This was the revenue after collection expenses and refunds had been deducted.

†These amounts were received from appropriations from the state's general fund.

‡This is the amount allotted to Iowa, not the actual money received.

SOURCE: Annual Reports of the Iowa State Highway Commission. The 1954 figures were obtained from the Accounting Department of the Commission.

TABLE 17B
COUNTY REVENUES FOR SECONDARY ROAD PURPOSES IN IOWA*
1946 - 1953 Calendar Years
[in millions of dollars]

	1953	1952	1951	1950	1949	1948	1947	1946
Property Tax:								
Construction Fund	\$ 3.0	\$ 2.9	\$ 3.2	\$ 2.8	\$ 2.8	\$ 2.6	\$ 2.5	\$ 2.5
Maintenance Fund	26.3	25.4	23.7	21.8	17.3	16.1	15.7	14.5
Road Clearing Fund	1.1	1.1	1.1	1.1	1.1	1.1	0.6	0.4
Other Receipts	<u>3.4</u>	<u>3.6</u>	<u>2.8</u>	<u>3.0</u>	<u>2.8</u>	<u>2.5</u>	<u>2.6</u>	<u>1.4</u>
Total Revenues	\$33.8	\$33.0	\$30.8	\$28.7	\$24.0	\$22.3	\$21.4	\$18.8

*Revenues do not include distributions from the state road use tax fund or the money obtained from the sale of bonds.

SOURCE: Annual reports of the Iowa State Highway Commission

TABLE 17C
STATE EXPENDITURES FOR HIGHWAY PURPOSES IN IOWA
1946 - 1954 Fiscal Years
[in millions of dollars]

	1954	1953	1952	1951	1950	1949	1948	1947	1946
On Primary Highways									
Construction	\$22.6	\$33.4	\$27.1	\$16.3	\$17.1	\$12.7	\$11.7	\$ 7.9	\$ 1.8
Maintenance	8.8	10.0	8.8	8.1	7.4	6.9	6.0	5.0	5.0
Eng. and Administration	2.1	2.0	1.8	1.6	1.4	2.1	1.7	1.5	1.0
Inspection Service	1.6	1.7	1.6	1.2	1.1	*	*	*	*
Payment of Debt	- - -	- - -	- - -	0.3	4.6	7.2	8.3	8.3	8.2
Other Expenditures	1.4	0.5	0.9	1.2	0.4	0.3	0.9	1.2	0.3
Sub-total	\$36.5	\$47.6	\$40.2	\$28.7	\$32.0	\$29.2	\$28.6	\$23.9	\$16.3
On Farm-to-Market Roads†	13.7	21.0	18.5	19.0	15.0	10.0	5.8	3.4	0.4
Total Expenditures	\$50.2	\$68.6	\$58.7	\$47.7	\$47.0	\$39.2	\$34.4	\$27.3	\$16.7

Note: The state fiscal year is from July 1 to June 30

*This expense is included in the engineering and administration expense category for these four years.

†These expenditures were for construction purposes entirely, except that the following amounts were spent for research: 1954, \$114,755; 1953, \$78,711; 1952, \$61,138.

SOURCE: Annual reports of the Iowa State Highway Commission. The 1954 figures were obtained from the Accounting Department of the Commission.

TABLE 17D
COUNTY EXPENDITURES FOR SECONDARY ROAD PURPOSES IN IOWA
1946 - 1953 Calendar Years
[in millions of dollars]

	1953	1952	1951	1950	1949	1948	1947	1946
Construction Fund:								
Construction	\$23.2	\$24.7	\$14.8	\$13.9	\$12.1	\$13.8	\$ 9.6	\$ 7.4
Engineering and Inspection	2.1	2.1	1.8	1.6	1.3	1.0	0.8	0.6
Other Expenditures	-0.2*	- - -	0.1	-0.3*	0.1	- - -	0.3	0.2
Maintenance Fund:								
Maintenance	33.3	33.1	30.7	24.4	21.2	20.6	19.0	17.3
Equipment, Materials and Supplies	2.5	2.5	5.7	4.0	2.5	2.4	3.3	2.4
Other Expenditures	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.4
Road Clearing Fund	1.1	1.1	1.0	1.1	0.9	0.9	0.4	0.2
Total Expenditures	\$62.7	\$64.2	\$54.8	\$45.4	\$38.6	\$39.2	\$33.9	\$28.5

*In these years, the income from the equipment, materials and supplies revolving accounts exceeded the expenditures from these accounts and the expenditures from the miscellaneous accounts of the county construction funds.

SOURCE: Annual reports of the Iowa State Highway Commission .

TABLE 18
CONSTRUCTION WORK ACCOMPLISHED ON PRIMARY AND FARM TO MARKET ROADS IN IOWA
1946 - 1954 Fiscal Years

<u>PRIMARY ROADS</u>							
Year	Miles Paved	Miles Graveled	Miles Graded	Miles of Bituminous Surfacing	Miles of Widening; Resurfacing	Miles of Asphaltic Concrete*	Bridges and Culverts
1946	7.5	21.2	12.2	- - -	- - -	- - -	292
1947	77.4	93.9	85.5	37.9	- - -	- - -	356
1948	84.2	103.1	197.7	61.2	0.1	- - -	595
1949	56.0	108.8	215.4	53.9	50.5	- - -	456
1950	106.4	89.9	212.0	58.0	54.3	- - -	452
1951	63.5	131.1	189.4	27.9	43.0	- - -	485
1952	105.1	33.9	231.2	108.4	28.4	302.9	567
1953	110.8	92.4	223.1	88.4	41.4	412.2	916
1954	86.5	112.3	114.5	36.0	33.8	137.0	596
TOTAL	697.4	786.6	1,481.0	471.7	251.5	852.1	4,715
<u>FARM TO MARKET ROADS</u>							
1946	- - -	14.8	72.1	- - -	- - -	- - -	145
1947	0.7	459.5	307.5	7.7	- - -	- - -	800
1948	- - -	616.3	454.1	2.3	- - -	- - -	1,498
1949	1.0	956.3	777.0	15.4	- - -	- - -	2,106
1950	3.7	1,858.0	1,004.7	20.2	- - -	- - -	2,546
1951	6.1	1,906.4	1,341.0	39.8	- - -	- - -	4,348
1952	6.7	1,343.2	1,172.3	42.9	- - -	1.5	4,009
1953	3.9	1,350.2	1,254.6	69.8	- - -	- - -	5,044
1954	11.6	1,023.4	776.4	63.8	- - -	- - -	3,106
TOTAL	33.7	9,528.1	7,159.7	261.9	- - -	1.5	23,602
GRAND TOTAL	731.1	10,314.7	8,640.7	733.6	251.5	853.6	28,317

*This mileage was resurfaced, but not widened. In 1954, 22.9 miles of highway were widened, but not resurfaced.

SOURCE: Annual reports of the Iowa State Highway Commission.

TABLE 19
FEDERAL HIGHWAY AID ALLOTTED TO AND RECEIVED BY IOWA
1946 - 1957 Fiscal Years

Year	<u>Amount Allotted</u>			<u>Amount Received</u>		
	For Primary Highways	For Farm to Market Roads	Total	For Primary Highways	For Farm to Market Roads	Total
1957	\$13,226,000	\$5,581,000	\$18,807,000	- - -	- - -	- - -
1956	13,226,000	5,581,000	18,807,000*	- - -	- - -	- - -
1955	8,153,000	4,352,000	12,505,000	- - -	- - -	- - -
1954	7,664,000	4,765,000	12,429,000	\$5,874,000	\$3,865,000	\$ 9,739,000
1953	7,111,000	4,143,000	11,254,000	6,900,000	4,831,000	11,731,000
1952	6,868,000	4,037,000	10,905,000	6,296,000	4,031,000	10,327,000
1951	6,353,000	3,805,000	10,158,000	7,225,000	4,275,000	11,500,000
1950	6,698,000	4,300,000	10,998,000	8,651,000	5,906,000	14,557,000
1949	56,000	92,000	148,000	6,969,000	2,305,000	9,274,000
1948	6,965,000	3,870,000	10,835,000	5,422,000	1,947,000	7,369,000
1947	7,146,000	3,971,000	11,117,000	2,731,000	1,284,000	4,015,000
1946	7,159,000	3,980,000	11,139,000	197,000	- - -	197,000

*The total increase from the 1955 allotment to the 1956 allotment is made up of the following increases:
\$1,700,000 for regular federal aid for primary highways, \$500,000 for urban primary highways,
\$2,900,000 for interstate primary highways, and \$1,200,000 for farm to market roads.

SOURCE: Allotments were obtained from Accounting Department, Iowa State Highway Commission. Amounts of aid received were obtained from the annual reports of the Iowa State Highway Commission.

TABLE 20
STATE AND LOCAL REVENUES FOR HIGHWAY PURPOSES IN 12 MIDWESTERN STATES
1951*

State	Total Revenue	State Revenue	County Revenue	Municipal Revenue	Revenue Per Mile of Road
Illinois	\$193,712,000	\$135,941,000	\$33,828,000	\$23,943,000	\$1,568
Indiana	83,528,000	76,608,000	868,000†	6,052,000†	874
Iowa	121,474,000	85,373,000	30,379,000	5,722,000†	1,091
Kansas	83,608,000	51,636,000	23,018,000	8,954,000	628
Michigan	156,990,000	128,980,000	8,216,000	19,794,000†	1,470
Minnesota	118,834,000	77,387,000	23,752,000	17,695,000	998
Missouri	83,538,000	53,718,000	17,392,000†	12,428,000†	749
Nebraska	50,808,000	36,627,000	7,814,000	6,367,000	493
North Dakota	35,009,000	25,051,000	7,637,000	2,321,000	302
Ohio	200,749,000	167,260,000	11,359,000	22,130,000	1,961
South Dakota	36,181,000	26,151,000	8,064,000	1,966,000	382
Wisconsin	111,484,000	73,369,000	27,527,000	10,588,000	1,186

Note: These revenue figures include aid from the federal government, but they do not include transfers of money between the state government and the local units of government. Revenues received by borrowing are excluded from these revenue figures. Revenues per mile of road were computed using the 1951 road mileages.

*1951 is the most recent year for which revenue figures are available for all three levels of government.

State revenues are for calendar years.

†Partially or entirely estimated.

SOURCE: Highway Statistics, 1952, U. S. Department of Commerce, Bureau of Public Roads, pp. 99, 103. Highway Statistics, 1951, p. 42.

Table 21

STATE HIGHWAY DEBT IN 12 MIDWESTERN STATES

January 1, 1953

State	Outstanding Debt	Sinking Fund and Reserves	Net Debt
Illinois	\$48.9 million	\$0.5 million	\$48.4 million
Indiana	0	0	0
Iowa	0	0	0
Kansas	4.6	0.8	3.8
Michigan	80.6	0.1	80.5
Minnesota	0	0	0
Missouri	30.5	0.2	30.3
Nebraska	0	0	0
North Dakota	0	0	0
Ohio	326.0*	0	326.0*
South Dakota	0	0	0
Wisconsin	5.2	0	5.2

*This debt is from the sale of turnpike revenue bonds.

Source: Highway Statistics, 1952, U. S. Department of Commerce, Bureau of Public Roads, pp. 89-91.

Appendix A

I. BASIS OF REGISTRATION FEE ON AUTOMOBILES
IN 12 MIDWESTERN STATES

- Illinois: The fee is based on horsepower, and the fees range from \$6.50 for an automobile of 25 horsepower or less to \$22.00 for an automobile over 50 horsepower.
- Indiana: The fee is based on the empty weight of the automobile and its horsepower. The fees range from \$7.00 for an automobile of less than 2,500 pounds and less than 25 horsepower, to \$12.00 for an automobile of 3,500 pounds or more and 25 horsepower or more.
- Iowa: The fee is based on the empty weight of the automobile and its value as fixed by the State Department of Public Safety. The fee amounts to 40 cents for each 100 pounds the automobile weighs plus 1% of the value. There is a minimum fee of \$10.00.
- Kansas: The fee is based on weight. \$6.50 is charged for the first 2,050 pounds and 35 cents for each additional 100 pounds.
- Michigan: The fee is based on weight, and 35 cents is charged for each 100 pounds the vehicle weighs.
- Minnesota: The fee is based on the shipping weight and the age of the automobile. The fees range from \$15.20 for an automobile weighing less than 2,000 pounds to \$75.00 for over 5,000 pounds. The fee is reduced with the age of the automobile, but there is a minimum fee for each weight and age group.
- Missouri: The fee is based on horsepower, and the fees range from \$5.00 for an automobile of less than 12 horsepower to \$37.50 for an automobile of 72 horsepower or over.
- Nebraska: The fee is based on weight. The fee for an automobile under 3,000 pounds is \$6.00; for an automobile 3,000 pounds and over, the fee is \$8.00.
- North Dakota: The fee is based on the empty weight of the automobile and its age. The fees range from \$15.00 for an automobile under 2,400 pounds to \$185.00 for an automobile weighing 9,000 pounds or more. The fee is reduced with the age of the vehicle.

- Ohio: A flat fee of \$10.00 is charged.
- South Dakota: The fee is based on the empty weight of the automobile and its age. The fees range from \$13.00 for an automobile under 2,000 pounds to \$75.00 for an automobile weighing over 6,000 pounds. When an automobile is five or more years old, the fee is reduced 50 per cent. An additional fee is also charged: \$5.00 for an automobile weighing 1,501 to 3,500 pounds to \$10.00 for an automobile weighing over 3,500 pounds.
- Wisconsin: A flat fee of \$16.00 is charged.

II. BASIS OF REGISTRATION FEES ON SINGLE-UNIT TRUCKS IN 12 MIDWESTERN STATES

- Illinois: A \$5.00 flat fee is charged. In addition, a fee based on the gross weight of the truck or a mileage tax must be paid. The gross weight fees range from \$5.00 for a truck weighing 3,000 pounds or less to \$635.00 for a truck weighing over 36,000 pounds.
- Indiana: The fee is based on the gross weight of the truck. The fees range from \$9.00 for a truck weighing 4,000 pounds or less to \$200.00 for a truck weighing over 34,000 pounds.
- Iowa: The fee is based on the gross weight of the truck. The approximate range of fees is from \$25.00 for a truck weighing three tons or less to \$265.00 for a truck weighing 12 tons, plus \$25.00 for each ton over 12 tons.
- Kansas: The fee is based on the capacity of the truck as rated by the owner. Such weight cannot be less than the manufacturer's rated capacity nor more than twice the manufacturer's weighted capacity. The fees range from \$7.50 for a truck weighing one-half ton or less to \$100 for a three ton truck, plus \$50.00 for each ton over three tons.
- Michigan: The fee is based on the empty weight of the truck. The fees range from 65 cents per 100 pounds on a truck weighing less than 2,500 pounds to \$2.00 per 100 pounds for a truck weighing over 15,000 pounds.
- Minnesota: The fee is based on the gross weight of the truck and its age. The fees range from \$25.00 for a truck weighing 7,000 pounds or less to \$170.00 for a truck weighing 29,000 pounds. The

fee is reduced with the age of the truck, but there is a minimum fee for each weight and age group.

- Missouri:** The fee is based on the gross weight of the truck. The fees range from \$20.00 for a truck weighing 6,000 pounds or less to \$200.00 for a truck weighing over 54,000 pounds.
- Nebraska:** The fee is based on the load to be hauled. The fees range from \$70.00 for 1,000 pounds to \$770.00 for 50,000 pounds.
- North Dakota:** The fee is based on the gross weight of the truck and its age. The fees range from \$15.00 for a truck weighing 4,000 pounds or less to \$950.00 for a truck weighing 60,000 pounds. The fee is reduced with the age of the truck.
- Ohio:** The fee is based on the empty weight of the truck. The fees range from 85 cents per 100 pounds for a truck weighing less than 2,000 pounds to \$3.25 per 100 pounds for a truck weighing over 12,000 pounds. The minimum fee for a single unit truck is \$9.00.
- South Dakota:** The fee is based on the chassis weight of the truck, and its age. The fees range from \$7.50 for a truck weighing 1,500 pounds or less to \$112.50 for a truck weighing 7,000 pounds, plus \$50.00 for each 1,000 pounds over 7,000 pounds. The fee is reduced 50 per cent after 5 years. An additional fee ranging from \$7.00 for a truck weighing 2,200 pounds or less to \$15.00 for a truck weighing 6,000 pounds, plus \$5.00 for each additional 1,000 pounds, is charged regardless of the age of the truck.
- Wisconsin:** The fee is based on the gross weight of the truck. The fees range from \$16.00 for a truck weighing 3,000 pounds or less to \$875.00 for a truck weighing 68,000 pounds.

III. BASIS OF REGISTRATION FEES ON TRACTOR TRUCKS AND SEMI-TRAILERS IN 12 MIDWESTERN STATES

- Illinois:** A tractor truck and semi-trailer are registered as a unit.¹ A \$5.00 flat fee is charges. In addition, a fee based on the gross

1. This means that the combined weight of the tractor truck and the semi-trailer it pulls is used for computing the registration fee.

weight of the truck-semi-trailer combination or a mileage tax must be paid. The gross weight fees range from \$62.00 for a combination weighing 10,001 pounds to \$1,134.00 for a combination in the 59,001-72,000 pound bracket. If more than one trailer is registered with a tractor truck, a flat fee of \$10.00 is charged for each additional semi-trailer.

- Indiana:** A tractor truck and semi-trailer are registered as a unit. The fee is based on the gross weight of the combination. The fees range from \$65.00 for a unit weighing 14,000 pounds or less to \$300.00 for a unit weighing 52,000 pounds or more. If more than one trailer is registered with a tractor truck, a flat fee of \$25.00 is charged for each additional semi-trailer.
- Iowa:** A tractor truck and semi-trailer are registered as a unit, and the fee is based on the unit's gross weight. The fees range from \$40.00 for six tons or less to \$235.00 for a combination weighing 12 tons, plus \$25.00 for each additional ton. If the gross weight of the combination weighs less than 12 tons, an additional \$30.00 is charged for a semi-trailer; if more than 12 tons, an additional \$60.00 is charged for a semi-trailer.
- Kansas:** A tractor truck and semi-trailer are registered separately. The fees for both, however, are based on the rated capacity as declared by the owner. The fees for a tractor truck range from \$7.50 for a truck weighing one-half ton or less to \$100.00 for three tons, plus \$50.00 for each additional ton. The fees for a semi-trailer range from \$10.00 for a trailer weighing one-half ton to a ton to \$300.00 for 12 tons, plus \$50.00 for each additional ton.
- Michigan:** A tractor truck and semi-trailer are registered separately, but the fees for both are based on the empty weight of the vehicle. The fees for a tractor truck range from 65 cents per 100 pounds for a truck weighing less than 2,500 pounds to \$2.00 per 100 pounds for a truck weighing over 15,000 pounds. The fees for a semi-trailer range from 50 cents per 100 pounds for a trailer weighing less than 1,000 pounds to \$2.00 per 100 pounds for a trailer weighing more than 10,000 pounds.
- Minnesota:** A tractor truck and semi-trailer are registered as a unit. The gross weight fees range from \$25.00 for a unit weighing 7,000 pounds or less to \$170.00 for a unit weighing 29,000 pounds, plus \$30.00 per ton for each ton over 29,000 pounds. The fee is reduced with the age of the combination, but there is a

minimum fee for each weight and age group. In addition, a \$10.00 flat fee is charged for a trailer.

- Missouri:** A tractor truck and semi-trailer are registered as a unit. The gross weight fees range from \$20.00 for a combination weighing 6,000 pounds or less to \$600.00 for a combination weighing over 54,000 pounds. In addition, a \$7.00 flat fee is charged for a trailer.
- Nebraska:** The fee is based on the load to be hauled by the combination. The fees range from \$10.00 for 1,000 pounds to \$770.00 for 25 tons. In addition, a \$1.00 flat fee is charged for a trailer.
- North Dakota:** A tractor truck and semi-trailer are registered as a unit. The gross weight fees range from \$15.00 for a unit weighing 4,000 pounds or less to \$950.00 for a unit weighing over 60,000 pounds. The fee is reduced with the age of the unit.
- Ohio:** The fee is based on the empty weight of the combination. The fees range from 85 cents per 100 pounds for a unit weighing less than 2,000 pounds to \$3.25 per 100 pounds for a unit weighing over 12,000 pounds. The minimum fee for the tractor truck is \$9.00 and for the semi-trailer, \$5.00.
- South Dakota:** A tractor truck and semi-trailer are registered separately. The chassis weight fees range from \$7.50 for a tractor truck weighing 1,500 pounds or less to \$112.50 for a vehicle weighing 7,000 pounds, plus \$50.00 for each 1,000 pounds over 7,000 pounds. The empty weight fees range from \$1.00 for a semi-trailer weighing 1,200 pounds or less to \$40.00 for a trailer weighing 5,000 pounds, plus \$10.00 for each additional 1,000 pounds. These fees on a tractor truck and semi-trailer are reduced 50 per cent if the vehicle is five or more years old.

The following additional fees are not reduced with the age of the vehicle. On a tractor truck the additional fees range from \$7.00 on a vehicle weighing 2,200 pounds or less to \$15.00 for 6,000 pounds, plus \$5.00 for each additional 1,000 pounds. On a semi-trailer, the additional fees range from \$5.00 for a trailer weighing 2,000 pounds or less to \$15.00 for 5,000 pounds, plus \$3.00 for each additional 1,000 pounds.

Wisconsin: A tractor truck and semi-trailer are registered as a unit. The gross weight fees range from \$16.00 for a combination weighing 3,000 pounds or less to \$875.00 for 68,000 pounds. In addition, a \$10.00 flat fee is charged for a trailer.

Note: These fees do not take into consideration the fee charged only at the time of first registration of an automobile or truck. In some cases, the fee ranges shown here are approximates; they do not represent the absolute minimums and maximums.

Source: Highway Statistics, 1952, U.S. Department of Commerce, Bureau of Public Roads, pp. 34-39. Information is brought up-to-date by use of State Tax Guide, Commerce Clearing House.

Appendix B

MOTOR CARRIER TAXES OTHER THAN REGISTRATION FEES
AND PROPERTY TAXES IN 12 MIDWESTERN STATES

November, 1954

1. Illinois. There are no additional motor carrier taxes. However, this state has a mileage weight tax that is an alternative to the regular registration fee. This mileage weight tax is based on the gross weight of the vehicle plus its load and the distance traveled by the vehicle. For a certain fee, a vehicle of a certain gross weight may travel so many miles. For any extra miles traveled, a charge of so many mills per mile is made. This tax is graduated between these two extremes: on a vehicle of 3,000 pounds or less a \$2.50 fee is charged for the first 2,000 miles, and for each mile in excess of 2,000 miles, a 2 mill charge is made; on a vehicle weighing between 59,000 and 72,000 pounds a \$567.00 fee is charged for the first 5,000 miles, and for each mile in excess of 5,000 miles, a 114 mill charge is made.

2. Indiana. Common and contract carriers are required to pay an annual registration fee on their vehicles operated within and without this state. The fees are \$12.00 for each truck or motor bus and \$24.00 for each tractor.

3. Iowa. There is a compensation tax on the vehicles of motor carriers. However, if a vehicle is only in the state occasionally, a special fee may be paid for each time the vehicle is in Iowa, in lieu of the compensation tax. The fee schedule on motor vehicles, combinations and trailers is as follows:

8 tons or less	\$ 75.00
8-12 tons	150.00
12-16 tons.	200.00
In excess of 16 tons.	250.00

Truckers without fixed termini or routes and contract carriers must obtain a permit for each vehicle operated, at a charge of \$5.00 per vehicle.

4. Kansas. Motor carriers are required to pay a mileage tax for each vehicle of one-half mill a gross ton mile. "Gross" is defined as 200% of the rated capacity of a property carrying vehicle plus the weight of the vehicle, and for passenger vehicles, the weight of the vehicle plus 150 pounds for every passenger seat in the vehicle. "One trip" carriers (into Kansas) are subject to a special gross ton mile tax.

5. Michigan. Common and contract carriers are required to pay a mileage tax

for each vehicle based upon weight and miles traveled in Michigan. The weight for a property carrying vehicle is 200% of its rated capacity plus the weight of the vehicle. The weight for passenger vehicles is the weight of the vehicle plus 150 pounds for every passenger seat in the vehicle. The mileage tax schedule is as follows:

Up to 11,000 pounds	1 mill per mile traveled in the state
11,000-15,000 pounds	1½ mills per mile traveled in the state
Over 15,000 pounds	2 mills per mile traveled in the state

6. Minnesota. There are no motor carrier taxes.

7. Missouri. Common and contract carriers are required to pay an annual license fee for each vehicle of \$25.00.

8. Nebraska. Common and contract carriers are required to pay an annual license fee for each vehicle of \$15.00.

9. North Dakota. An identification tag costing \$15.00 must be obtained for each truck used in commercial freighting. This tag must be obtained each year.

Common and contract carriers are required to pay a truck mile tax on their vehicles. The unloaded weight is used in computing the tax, based on the following schedule:

Under 3 tons	1¢ per mile
3-4 tons	2¢ per mile
4-5 tons	3¢ per mile
5-6 tons	4¢ per mile
6-7 tons	5¢ per mile
7-8 tons	6¢ per mile
Over 8 tons	7¢ per mile

Motor carriers that are engaged exclusively in interstate commerce may pay the following fees in lieu of the truck mile tax: the fee for the regular license plates and commercial C plates and a \$15.00 to \$150.00 listing fee. Vehicles for which intrastate certificates have been obtained and for which the regular registration fees have been paid in North Dakota are exempt from the truck mile tax even though these trucks may be used in interstate commerce.

10. Ohio. Motor carriers are required to pay flat rate fees on the following vehicles:

- Passenger vehicles--\$4.00 per passenger seat
- Commercial tractors carrying property--\$30.00
- Motor trucks--\$20.00

A highway use tax, based on axles and miles traveled, is assessed as follows:

- Commercial cars with 3 or more axles $\frac{1}{2}$ ¢ per mile
- Commercial tractor combinations--3 axles. 1¢ per mile
- 4 axles. $1\frac{1}{2}$ ¢ per mile
- 5 axles or more. 2¢ per mile
- Commercial cars or tractors operated as a tandem with 4 or more axles $2\frac{1}{2}$ ¢ per mile

Semi-trailers and full trailers having an unladen weight of less than 3,000 pounds are not subject to this axle-mile tax.

11. South Dakota. Property carriers are required to pay compensation fees on the gross weight of each vehicle, based on the following schedule:

2 tons or less	\$. 15.00	11-12 tons	\$250.00
2-4 tons	30.00	12-14 tons	315.00
4-6 tons	65.00	14-15 tons	340.00
6-7 tons	95.00	15-16 tons	365.00
7-8 tons	125.00	16-18 tons	415.00
8-10 tons	185.00	18-20 tons	465.00
10-11 tons	215.00	20-22 tons	525.00

If a vehicle is used exclusively in interstate commerce, an alternative tax may be paid. The rate of this alternative tax is 2 mills for each mile traveled in the state for each ton or fraction of ton of gross weight.

12. Wisconsin. Motor carriers are required to pay annually the following permit fees on their vehicles:

	<u>Permit fee</u>
Common carrier vehicles	\$20.00
Contract carrier vehicles	10.00
Private carrier vehicles--	
under 8,000 pounds	1.00
8,000 pounds and over	2.00

Note: In addition to the taxes and fees listed here persons, corporations and firms are required to pay nominal registration and permit fees to operate as motor carriers upon the highways of these states.

SOURCE: State Tax Guide, Commerce Clearing House.

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