



Department of Revenue

# FISCAL YEAR 2024 ANNUAL REPORT

November 30, 2024



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## Organizational Chart

<b>Iowa Department of Revenue</b> Mary Mosiman, Director							<b>Public Information Officer</b> John Fuller
<b>Alcohol &amp; Tax Compliance</b> Sam Hoerr Deputy Director	<b>Alcohol &amp; Tax Operations</b> Steve Larson	<b>Financial Services</b> Steve French, CFO	<b>Internal Services</b> Darina Petkova, COO & Deputy Director	<b>Legal Services &amp; Appeals</b> Alana Stamas General Counsel	<b>Local Government Services</b> Jon Wolfe, Interim	<b>Lottery</b> Matt Strawn Lottery CEO	<b>Research &amp; Policy</b> Robin Anderson
<b>Sales &amp; Excise Tax &amp; Alcohol Regulation</b>	<b>Alcohol Operations</b>	<b>Accounting</b>	<b>Customer Experience</b>	<b>Legal Services</b>	<b>Equalization Assessor Education &amp; Distributions</b>	<b>Investigation</b>	<b>Tax Research &amp; Program Analysis</b>
			<b>Data Analytics</b>			<b>Systems</b>	
<b>Individual &amp; Corporate Tax &amp; Alcohol Licensing</b>	<b>Tax Operations</b>	<b>Budget</b>	<b>Human Resources</b>	<b>Appeals</b>	<b>Appraisal</b>	<b>Sales &amp; Marketing</b>	<b>Policy</b>
		<b>Lottery Internal Audit / Draw</b>	<b>Strategy Realization</b>			<b>External Relations</b>	
<b>Collections</b>		<b>Procurement</b>	<b>Security &amp; Disclosure Unit</b>	<b>Admin. Actions</b>			

## Mission, Vision, Values

### Mission

To serve Iowans through the responsible collection and generation of revenue to support the public good.

### Vision

Iowa will be a state that uses innovation to make it simple to comply with revenue laws and deliver fun and fair lottery experiences.

### Values

- Integrity first
- Dedicated to teamwork
- Ready to serve

## Message From the Director

The Iowa Department of Revenue is proud to issue the FY24 Annual Financial Report. This report is based on the newly aligned department, and includes information from the three primary revenue-generators for the State of Iowa: tax, alcohol, and lottery.

Governor Reynolds effectively streamlined Iowa government by initiating legislation that passed with an effective date of July 1, 2023. Iowa reduced the number of departments from 37 to 16, consolidating agencies that had similar functions. This has provided opportunities for streamlining shared services and resource allocations, so we can meet the needs of Iowans more efficiently. Our Organizational Chart shows how we've achieved a work structure that makes it easier to do business in Iowa. We found synergy with our customer service operations and compliance requirements, and these divisions are now aligned for ease of interaction of Iowans.



The information in this report will show the results of the first year for the aligned Iowa Department of Revenue. Numerous changes took place; new projects were initiated; and the core functions of responsible revenue generation and department optimization were achieved. I commend the dedicated team of Department employees for their professionalism, expertise, and commitment to customer service.

It is an honor and privilege to lead the Department of Revenue, and to serve the people of Iowa. I look forward to continuing to seek ways to operate strategically on behalf of the great State of Iowa.

## Strategic Initiatives

The Iowa Department of Revenue (the Department) incorporates tax administration, alcoholic beverage control, and responsible lottery entertainment.

We are committed to providing thorough and accurate information to support state government, inform Iowa's citizens, and enable our decision-makers to determine knowledgeable choices for Iowa. Revenue provides the foundation for the programs that make Iowa a better place to live, work, and raise a family. Revenue touches nearly all aspects of everyday life through the state agencies and programs that benefit us all.

The **two strategic initiatives** identified as the Department moves into FY25 align with three priorities of the Governor's Vision: cutting taxes, holding government accountable, and supporting health and well-being.

## Responsible Revenue Generation

- Complete the five-year Modernization Program, streamlining workflows, increasing knowledge, and improving efficiency.
- Support revenue generation from alcohol and lottery sales through a responsive, consultative selling approach.
- Improve revenue generation by optimizing the use of collections tools and back-end compliance programs.

## Department Optimization

- Improve customer service rates related to interactions with Iowans and Iowa employers by enhancing self-service and call center capabilities.
- Expedite appeal processing by implementing streamlined procedures and leveraging potential automation tools, reducing the average time to close a case or move it to litigation.

## Core Functions

### Responsible Revenue Generation

The Department generates revenue for the State of Iowa with the people of Iowa at the forefront. Understanding of our customers and their needs is at the heart of our business processes and operations.

### Tax

During FY24, the Department of Revenue processed and deposited more than \$13,853,347,117 into various funds for State and local government operations. The Department also processed and paid \$1,586,265,128 in refunds to Iowa taxpayers, resulting in net deposits of \$12,267,081,990.

Fiscal Year 2024 Deposits	Gross Deposits	Refunds	Net Deposits
<b>Income Taxes</b>			
Individual Income Tax	\$5,148,599,765	\$1,183,993,076	\$3,964,606,689
Corporation Income Tax	\$895,423,536	\$230,036,701	\$665,386,835
Franchise Tax	\$96,613,837	\$8,248,032	\$88,365,805
<b>Total Income Taxes</b>	<b>\$6,140,637,138</b>	<b>\$1,422,277,809</b>	<b>\$4,718,359,329</b>
<b>Consumption Taxes</b>			
Sales Tax <sup>1</sup>	\$4,426,019,634	\$69,068,119	\$4,356,951,515
Use Tax	\$501,369,041	\$16,596,737	\$484,772,304
One-Time Fee for New Vehicle Registration	\$529,243,242	\$0	\$529,243,242
Fuel Taxes	\$726,500,002	\$46,347,096	\$680,152,906
Cigarette Tax	\$132,017,918	\$422,380	\$131,595,538
Tobacco Tax	\$26,817,378	\$56	\$26,817,323
Water Service Excise Tax	\$19,204,012	\$0	\$19,204,012
<b>Total Consumption Taxes</b>	<b>\$6,361,171,227</b>	<b>\$132,434,388</b>	<b>\$6,228,736,840</b>
<b>Miscellaneous Taxes</b>			
Composite Tax	\$45,513,290	\$7,748,361	\$37,764,929
Pass Through Entity Tax (PTET)	\$898,727,157	\$8,197,273	\$890,529,884
Real Estate Transfer Tax	\$29,913,571	\$0	\$29,913,571
Hazardous Materials Permit Fee	\$242,430	\$0	\$242,430
Inheritance Tax	\$62,256,422	\$2,017,460	\$60,238,963
Insurance Premium Tax	\$189,511,780	\$0	\$189,511,780
Car Rental Tax and Vehicle Title Surcharge <sup>2</sup>	\$78,780	\$0	\$78,780
Non-Tax Debt	\$86,427	\$0	\$86,427
Miscellaneous Taxes <sup>3</sup>	\$125,208,895	\$13,589,837	\$111,619,057
<b>Total Miscellaneous Taxes</b>	<b>\$1,351,538,752</b>	<b>\$31,552,931</b>	<b>\$1,319,985,821</b>
<b>Grand Total</b>	<b>\$13,853,347,117</b>	<b>\$1,586,265,128</b>	<b>\$12,267,081,990</b>

Gross deposits include any transfers or adjustments for returned checks. Deposits and refunds are presented on a cash basis. All cash receipts are deposited to the Multi-Tax Suspense account until the receipts can be allocated to the correct revenue source.

<sup>1</sup> Gross deposits include approximately \$674.1 million in LOST and Hotel/Motel tax collections.

<sup>2</sup> Gross deposits include a 5% tax on car rentals and a \$5.00 registration fee collected by County Recorders for snowmobiles, ATVs, and boat registrations.

<sup>3</sup> Refunds under Miscellaneous Taxes consist mainly of reissued warrants. These warrants can be issued for any tax type and could include refunds from any time within the last five years. They are cancelled in the refund accounts for the original tax type before being issued under Miscellaneous. Therefore, total Miscellaneous refunds for a fiscal year often exceed Miscellaneous Taxes receipts.

## Historic Gross Receipts

Gross deposits increased 2.135% in FY24, up \$289.59 million over FY23. The table below provides Gross Deposits, in millions.

Gross Deposits	FY20	FY21	FY22	FY23	FY24
<b>Income Taxes</b>					
Individual Income Tax	\$4,768.36	\$5,584.22	\$6,029.53	\$5,754.10	\$5,148.60
Corporation Income Tax	\$651.49	\$988.78	\$927.48	\$992.41	\$895.42
Franchise Tax	\$67.86	\$69.83	\$72.37	\$92.55	\$96.61
<b>Total Income Taxes</b>	<b>\$5,487.71</b>	<b>\$6,642.83</b>	<b>\$7,029.38</b>	<b>\$6,839.06</b>	<b>\$6,140.63</b>
<b>Consumption Taxes</b>					
Sales Tax <sup>4</sup>	\$2,949.44	\$3,259.72	\$4,194.48	\$4,240.34	\$4,426.02
Use Tax	\$733.28	\$827.15	\$397.99	\$434.70	\$501.37
One-Time Fee for New Vehicle Registration	\$396.77	\$480.83	\$482.01	\$513.24	\$529.24
Fuel Taxes	\$755.96	\$719.19	\$722.72	\$742.52	\$726.50
Cigarette Tax	\$177.29	\$172.39	\$159.63	\$153.88	\$132.02
Tobacco Tax	\$33.87	\$32.21	\$30.49	\$29.69	\$26.82
Water Service Excise Tax	\$30.45	\$32.27	\$19.62	\$18.86	\$19.20
<b>Total Consumption Taxes</b>	<b>\$5,077.06</b>	<b>\$5,523.76</b>	<b>\$6,006.94</b>	<b>\$6,133.23</b>	<b>\$6,361.17</b>
<b>Miscellaneous Taxes</b>					
Composite Tax	N/A	N/A	N/A	\$87.58	\$45.51
Pass Through Entity Tax (PTET)	N/A	N/A	N/A	N/A	\$898.73
Real Estate Transfer Tax	\$24.53	\$31.99	\$45.91	\$32.91	\$29.91
Hazardous Materials Permit Fee	\$0.26	\$0.27	\$0.17	\$0.23	\$0.24
Inheritance Tax	\$81.53	\$94.59	\$98.26	\$94.15	\$62.26
Insurance Premium Tax	\$139.61	\$144.63	\$151.09	\$176.17	\$189.51
Car Rental Tax and Vehicle Title Surcharge <sup>5</sup>	\$0.08	\$0.10	\$0.10	\$0.08	\$0.07
Non-Tax Debt	N/A	N/A	N/A	N/A	\$0.08
Miscellaneous Taxes	\$6.12	\$7.47	\$55.91	\$200.32	\$125.21
<b>Total Miscellaneous Taxes</b>	<b>\$252.13</b>	<b>\$279.05</b>	<b>\$351.44</b>	<b>\$591.44</b>	<b>\$1,351.52</b>
<b>Grand Total</b>	<b>\$10,816.90</b>	<b>\$12,445.64</b>	<b>\$13,387.76</b>	<b>\$13,563.73</b>	<b>\$13,853.32</b>

Gross deposits do not reflect any transfers or adjustments for returned checks. Deposits are presented on a cash basis. All cash receipts are deposited to the Multi-Tax Suspense account until the receipts can be allocated to the correct revenue source.

<sup>4</sup> Gross deposits include LOST and Hotel/Motel tax collections.

<sup>5</sup> Gross deposits include a 5% tax on car rentals and a \$5.00 registration fee collected by County Recorders for snowmobiles, ATVs, and boat registrations.



## Alcohol

<b>Profit and Loss Statement<sup>6</sup></b>	<b>FY24</b>	<b>FY23</b>	<b>Change \$</b>	<b>Change %</b>
<b>Liquor Sales Revenue</b>	<b>\$444,896,579</b>	<b>\$445,830,313</b>	<b>\$(933,734)</b>	<b>-0.21%</b>
<b>Cost of Sales</b>				
Bailment	\$296,830,419	\$297,444,110	\$(613,691)	-0.21%
Less: Bailment Fees	\$(2,905,013)	\$(2,936,127)	\$31,114	-1.06%
Less: Special Handling Fees	\$(12,631)	\$(11,177)	\$(1,454)	13.01%
Less: Defective Products	\$(75,161)	\$(45,414)	\$(29,747)	65.50%
<b>Total Cost of Sales</b>	<b>\$293,837,614</b>	<b>\$294,451,392</b>	<b>\$-613,778</b>	<b>-0.21%</b>
<b>Gross Profit</b>	<b>\$151,058,965</b>	<b>\$151,378,921</b>	<b>\$(319,956)</b>	<b>-0.21%</b>
<b>Gross Profit %</b>	<b>33.95%</b>	<b>33.95%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Operating Expenses</b>				
Total Operating Expenses	\$11,331,243	12,339,230	\$(1,007,987)	-8.17%
Total General & Administrative Expenses	\$9,114,486	\$10,989,295	\$(1,874,809.00)	-17.06%
<b>Total Income from Operations</b>	<b>\$130,613,236</b>	<b>\$128,050,396</b>	<b>\$2,562,840</b>	<b>2.00%</b>
<b>Other Revenues/Expenses</b>				
Total Other Revenues	\$30,852,723	\$32,630,876	\$(1,778,153)	-5.45%
Total Other Expenses	\$42,151,880	\$43,558,322	\$(1,406,442.00)	-3.23%
<b>Net Profit<sup>7</sup></b>	<b>\$119,314,079</b>	<b>\$117,122,950</b>	<b>\$2,191,129</b>	<b>1.87%</b>
<b>Return on Sales</b>	<b>26.82%</b>	<b>26.27%</b>	<b>0.55%</b>	<b>2.09%</b>

<sup>6</sup> For the period ended June 30, 2024, including the Hold Open period through September 2024.

<sup>7</sup> Net profit total includes the impact of remaining authority carry forward funds year over year.

Balance Sheet	FY24	FY23	% Change
<b>Assets</b>			
Cash	\$17,417,348	\$22,262,018	-21.80%
A/R - Prepaid - Inventory	\$9,157,307	\$9,035,995	.013%
<b>Total Current Assets</b>	<b>\$26,574,655</b>	<b>\$31,298,013</b>	<b>-15.10%</b>
<b>Total Property and Plant Equipment Assets</b>	<b>\$37,918,674</b>	<b>\$42,457,846</b>	<b>-10.70%</b>
<b>Current Liabilities</b>			
<b>Total Liabilities</b>	<b>\$25,559,329</b>	<b>\$29,991,287</b>	<b>-14.80%</b>
<b>Total Net Assets</b>			
<b>Total Net Assets</b>	<b>\$12,359,345</b>	<b>\$12,466,559</b>	<b>-0.90%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$37,918,674</b>	<b>\$42,457,846</b>	<b>-10.70%</b>

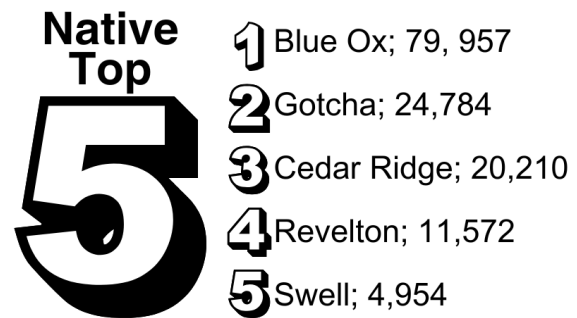
Net Income Statement <sup>8</sup>	FY24	FY23	Change \$	Change %
<b>Operating Revenues</b>				
Liquor Sales	\$444,896,579	\$445,830,313	\$(933,734)	-0.21%
Split Case Revenue	\$2,683,047	\$2,259,613	\$423,434	18.74%
Bottle Deposit/Surcharge	\$5,429,982	\$5,193,773	\$236,209	4.55%
<b>Total Operating Revenues</b>	<b>\$453,009,608</b>	<b>\$453,283,699</b>	<b>\$(274,091)</b>	<b>-0.06%</b>
<b>Non-Operating Revenues</b>				
License Fees	\$15,245,021	\$17,332,588	\$(2,087,567)	-12.04%
Misc. Funding Sources	\$7,497,960	\$7,918,834	\$(420,874)	-5.6%
State Appropriations	\$1,010,054	\$1,075,454	\$(65,400)	-6.08%
<b>Total Non-Operating Revenues</b>	<b>\$23,753,035</b>	<b>\$26,326,876</b>	<b>\$(2,573,841)</b>	<b>-9.8%</b>
<b>Total Revenues</b>	<b>\$477,524,643</b>	<b>\$480,805,599</b>	<b>\$(3,280,956)</b>	<b>-0.68%</b>
<b>Operating Expenses</b>				
Substance Abuse Transfer	\$31,329,875	\$31,367,687	\$(37,812)	-0.12%
Liquor Profits Transfer	\$119,485,570	\$119,250,000	\$235,570	0.20%
Other Operating Expense	\$319,928,122	\$323,202,791	\$(3,274,669)	-1.0
<b>Total Operating Expenses</b>	<b>\$470,743,567</b>	<b>\$473,820,478</b>	<b>\$(3,076,911)</b>	<b>-0.65%</b>
<b>Non-Operating Expenses Total</b>	<b>\$6,781,076</b>	<b>\$6,985,121</b>	<b>\$(2,175,175)</b>	<b>-2.92%</b>
<b>Total Expenses</b>	<b>\$477,524,643</b>	<b>\$480,805,599</b>	<b>\$(5,252,086)</b>	<b>-0.68%</b>

<sup>8</sup> For the period ended June 30, 2024, including the Hold Open period through September 2024.

Quantity and Category Sold <sup>9</sup>	FY24
Vodka	2,013,881
Canadian Whiskey	1,052,339
Domestic Whiskey	858,701
Rum	717,965
Cordials	570,155
Tequila	428,897
Cocktails	241,240
Brandy/Cognac	174,163
Gin	142,038
Irish Whiskey	83,490
Scotch	72,782
Neutral Grain Spirit	8,964
Other Imported Whiskey	2,104
Cachaca	392
<b>Total Gallons</b>	<b>6,367,111</b>

### Annual Liquor Sales Comparison

Total liquor sales in FY24: \$444,896,579; a decrease of 0.21% from FY23. This fiscal year, the top five brands according to gallons sold are:



### Licenses, Permits, and Certificates

The Department issued 13,559 alcohol licenses, permits, and certificates in FY24. As of June 30, 2024, there were 12,098 active alcohol licenses, permits, and certificates.

<sup>9</sup> Distilled Spirits by Gallons

Alcohol Licenses, Permits, and Certificates Active As of June 30, 2024	FY24
Class C Retail Alcohol License (LC)	4,747
Special Class C Retail Alcohol License (BW)	890
Class F Retail Alcohol License (LF)	115
Class D Retail Alcohol License (LD)	21
Special Class C Retail Native Wine License (WCN)	43
Class E Retail Alcohol License (LE)	2,090
Class B Retail Alcohol License (LG)	1,215
Special Class B Retail Native Wine License (WBN)	193
Charity Beer, Spirits, and Wine Special Event License (CE)	0
Class A Beer Permit (BA)	53
Class A Beer Permit (Native) (BAN)	102
Class A Wine Permit (WA)	46
Class A Wine Permit (Native) (WAN)	108
Special Class A Beer Permit (Brewpub)	44
Wine Direct Shipper Permit (DS)	1,192
Brewer's Certificate of Compliance (CB)	237
Vintner's Certificate of Compliance (CV)	605
Distiller's Certificate of Compliance (CD)	303
Class A Native Distilled Spirits License (ND)	30
Manufacturer's License (CM)	19
Broker's Permit (SP)	43
Wine Carrier Permit (AC)	2

### Issued by Licensing Unit

The numbers in the table below reflect applications, both new and renewal, that were issued or approved by the Department during FY24. These numbers also reflect the sub-permits that were issued or approved with the primary license.

Approved Applications	FY24
Class C Retail Alcohol License (LC)	5,245
Class C Retail Alcohol License (LC) with Special Class A Beer Permit (Brewpub)	37
Special Class C Retail Alcohol License (BW)	1,964
Special Class C Retail Alcohol License (BW) with Special Class A Beer Permit (Brewpub)	10
Class F Retail Alcohol License (LF)	111
Class D Retail Alcohol License (LD)	22
Special Class C Retail Native Wine License (WCN)	45

Class E Retail Alcohol License (LE)	2,023
Class B Retail Alcohol License (LG)	1,217
Special Class B Retail Native Wine License (WBN)	180
Charity Beer, Spirits, and Wine Special Event License (CE)	82
Class A Beer Permit (BA)	53
Class A Beer Permit (Native) (BAN)	104
Class A Wine Permit (WA)	48
Class A Wine Permit (Native) (WAN)	112
Wine Direct Shipper Permit (DS)	1,101
Brewer's Certificate of Compliance (CB)	230
Vintner's Certificate of Compliance (CV)	589
Distiller's Certificate of Compliance (CD)	297
Class A Native Distilled Spirits License (ND)	28
Manufacturer's License (CM)	18
Broker's Permit (SP)	41
Wine Carrier Permit (AC)	2
<b>Total</b>	<b>13,559</b>

### Fees and Payments

Fees collected are for the licenses, permits, and certificates required for the manufacture, importation, and sale of liquor, beer, and wine in and to the state of Iowa. During mid-year FY23, Senate File 2374 was passed that made changes to the license classifications and fee structures. This update led to a decrease in the license revenues collected. FY24 was the first full year impacted by the fee adjustments.

FY24 License Fees: \$15,245,021, down \$2,087,567 (12.04%) from FY23.

Revenue collected from license and permit fees is remitted back to the local authorities (cities and counties) who are directly involved in the approvals within their jurisdictions. In FY24, the Department remitted:



**To Cities:** \$3,174,955



**To Counties:** \$236,219



**Total:** \$3,411,174

### Lottery

In FY24, the Iowa Lottery continued to deliver on its promise of responsibly and reliably delivering an entertainment option across the state that generates revenues for vital state causes. The Iowa Lottery achieved record sales and prizes to players during the fiscal year along with proceeds to state causes of nearly \$107 million.

Iowa Lottery sales in FY24 were led by growth in instant-scratch games, the Lottery's leading product category, and a strong performance by the Powerball game, which saw its jackpot surpass the \$1 billion mark three times during the year.

Lottery sales slowed in the final weeks of FY24. At that time, national economic experts noted that consumer spending was moderating across the country and the retail sector was experiencing headwinds.

The Top 10 retailers in Iowa for Lottery sales in FY24 included supermarkets, convenience stores, and drugstores in six different communities: Ankeny, Cedar Rapids, Clinton, Council Bluffs, Des Moines, and Ottumwa.

Iowa Lottery players claimed 14 prizes of at least \$500,000 during FY24, while a Powerball Double Play® prize of \$500,000 won in March in Mason City remained unclaimed as the year came to a close.

**Statement of Net Position**
**FY24**

<b>Assets</b>	
<b>Current</b>	
Cash	\$ 30,541,233
Restricted Assets - (Cash)	\$829,952
Prepaid Expense	\$63,974
Interest Receivable	\$92,853
Accounts Receivable, Net	\$4,435,775
Ticket Inventories	\$3,058,371
Investment in Prize Annuities	\$57,516
<b>Total Current Assets</b>	<b>\$39,079,674</b>
<b>Noncurrent</b>	
Prize Reserve	\$5,658,793
Investment in Prize Annuities	\$714,612
Capital Assets, Net	\$9,746,662
Lease Assets, Net	\$1,986,529
<b>Total Noncurrent Assets</b>	<b>\$18,106,596</b>
<b>Total Assets</b>	<b>\$57,186,270</b>
<b>Deferred Outflows of Resources</b>	
Other Post-Employment Benefits (OPEB) Related Deferred Outflows	\$278,404
Pension Related Deferred Outflows	\$1,364,866
<b>Total Deferred Outflows of Resources</b>	<b>\$1,643,270</b>

**Statement of Net Position, Continued**
**FY24**

Liabilities	
Current	
Lotto Prizes Payable	\$6,387,197
InstaPlay Prize Payable	\$157,988
Annuity Prizes Payable	\$57,516
Accounts Payable and Accruals	\$26,251,301
Lease Liability	\$556,364
Unearned Revenue	\$289,564
Salary and Benefits Payable	\$287,187
Compensated Absences and OPEB	\$951,224
<b>Total Current Liabilities</b>	<b>\$34,938,341</b>
Long-term	
Accounts Payable and Accruals	\$32,192
Lease Liability	\$1,436,198
Compensated Absences and OPEB	\$1,740,965
Net Pension Liability	\$3,940,791
Prize Reserve	\$5,658,793
Annuity Prizes Payable	\$714,612
<b>Total Long-Term Liabilities</b>	<b>\$13,523,551</b>
<b>Total Liabilities</b>	<b>\$48,461,892</b>
Deferred Inflows of Resources	
OPEB Related Deferred Inflows	\$711,475
Pension Related Deferred Inflows	\$335,279
<b>Total Deferred Inflows of Resources</b>	<b>\$1,046,754</b>
Net Position	
Net Investment in Capital and Lease Assets	\$9,740,629
Unrestricted	\$(419,735)
<b>Total Net Position</b>	<b>\$9,320,894</b>

**Statement of Revenues, Expenses, and Changes in Net Position**
**FY24**

Operating Revenues	
Sales	
Scratch Ticket	\$ 302,133,445
InstaPlay	\$27,985,302
Pick 3	\$9,098,474
Pick 4	\$5,927,189
Powerball	\$77,259,703
Mega Millions	\$39,142,572
Lucky for Life	\$8,570,256
Lotto America	\$6,713,029
Pull-tab	\$13,051,144
<b>Total Sales</b>	<b>\$489,881,114</b>
Application Fees	\$5,550
Other	\$10,842
<b>Total Operating Revenues</b>	<b>\$489,897,506</b>
Operating Expenses	
Prizes	
Scratch Ticket	\$208,266,846
InstaPlay	\$20,331,584
Pick 3	\$5,459,084
Pick 4	\$3,668,625
Powerball	\$38,673,976
Mega Millions	\$19,571,286
Lucky for Life	\$5,074,273
Lotto America	\$3,356,514
Pull-tab	\$8,165,563
<b>Total Prizes</b>	<b>\$312,567,751</b>
Retailer Compensation	\$31,936,417
Advertising Production and Media Purchases	\$11,427,959
Retailer Lottery System / Terminal Communications	\$8,259,912
Instant / Pull-tab Ticket Expense	\$3,359,834
Vending Machines and Maintenance / Ticket Dispensers	\$424,181
Courier Delivery of Tickets	\$1,305,793
Other Operating Expenses	\$12,936,720



<b>Total Operating Expenses</b>	<b>\$382,218,567</b>
<b>Operating Income</b>	<b>\$107,678,939</b>
<b>Non-Operating Revenues (Expenses)</b>	
Proceeds to State Causes	\$(106,622,008)
Interest Income	\$1,353,191
Interest Expense	\$(28,797)
Gain (Loss) on Disposal of Capital Assets	\$30,735
Net Non-Operating Revenues (Expenses)	\$(105,266,879)
Change in Net Position	\$2,412,060
<b>Net Position Beginning of Period</b>	<b>\$6,908,834</b>
<b>Net Position End of Period</b>	<b>\$9,320,894</b>

## Department Optimization

The Department is dedicated to improving efficiency by using our resources in the most effective way possible. This function is driven by the reduction of redundancies, optimizing resource utilization, and continuous improvement.

## Supporting the Customer Experience

The Department's recent efforts, ignited by Tax Modernization, have drastically improved how lowans interact with us, and it is only the beginning. The new technology solution allows for quick deployment of system fixes and enhancements, enabling the Department to conduct continual refinement and be responsive to customer needs. Our goal is to improve customer service interactions with lowans and Iowa employers by enhancing self-service and customer support capabilities.

## Education & Outreach

The Department seeks to provide proactive education and support through our website, webinars, virtual presentations, on-site speaking engagements, and more.

## GovDelivery Bulletins

The Department's GovDelivery topics expanded this past fiscal year to include alcoholic beverages topics and stakeholders. Throughout FY24, the Department sent 193 GovDelivery Bulletins, which achieved an open rate of 29.70% and 488,453 unique opens. FY24 ended with 32,002 subscribers.

## Speaking Engagements and Presentations

Experts from the Department engage with members of the community through webinars, virtual presentations, and on-site speaking engagements. Throughout the year, critical information was provided about lottery products and healthy play efforts through in-person appearances at state and national events. The Lottery Division Administrator was elected chair of the Powerball Product Group and Vice President of the Multi-State Lottery Association.

In FY24, the Department helped to shape the lottery industry’s healthy play efforts, participating in national research about responsible gambling. Our staff focused on helping everyone have an accurate understanding of how the lottery works, whether or not they play.

**By the numbers:**

In-Person Speaking Engagements: 45 (6 out of state, 39 in state)

Virtual Presentations: 28

Webinars: 8 (5,424 attendees)

**Social Media**

In FY24, our newly aligned Department integrated the social media accounts for tax and alcohol, and prioritized increasing presence and followers on Facebook and LinkedIn. Placing value on its social media presence, the Department:

- Increased Facebook postings by 775% and followers by 79.97%
- Increased LinkedIn postings by 234.78% and followers by 68.20%



With strong followings, and serving a different customer purpose, the Department elected to maintain the established Iowa Lottery accounts, including the lottery’s mobile app and blog site. Iowa Lottery’s LotteryPlus mobile app was utilized by more than 490,000 users to enter tickets and learn details about the lottery’s promotions. With a combined following of more than 57,000, social media pages dedicated to the lottery include Facebook, Instagram, X, and Threads. The lottery blog reaches about 100,000 users per year, providing a different avenue of information.

The Department utilizes metrics from all social media pages to best inform its decision-making on the sites and to achieve increases in organic engagement and impression rates.

**Video Tutorials**

Customers seek answers to their questions about taxes and licensing in a variety of mediums. In the last year, the Department has created additional channels for customer support, beyond phone, email, and in-person.

Educational and instructional videos can be found on the Department’s YouTube channel and through our GovConnectIowa Portals. In FY24, there were 18,195 views of the 47 Department videos, with 202 subscribers.

**Website**

During FY24, the Department conducted the Digital Transformation Project, to align with enterprise-wide website standards and branding. Launched July 9, 2024, the new Department website integrated tax and alcohol into one: revenue.iowa.gov. The Department website contains a variety of resources, plus current and past year forms. In FY24, the website for tax had 3,331,058 unique page views, while the alcohol website had 404,725 unique page views.

In the coming year, the [Iowa Tax Research Library](#), a searchable repository of Department rulings and court cases, will become the Iowa Revenue Research Library and expand to include information related to alcohol and lottery.

The Department decided to maintain ialottery.com as a separate website for better alignment with the marketing strategies supporting responsible gambling and revenue generation. Each year, nearly 2 million active users visit the site, resulting in tens of millions of page views.

## GovConnectIowa

The Department offers simplified online services through 10 dedicated portals, known as GovConnectIowa. Each portal is designed to serve specific customer groups and address their unique needs. Available 24/7, they offer streamlined processes and enhance the overall customer experience by offering tailored and user-friendly online solutions. To learn more about our portals, visit [revenue.iowa.gov/portals](https://revenue.iowa.gov/portals).



One benefit of particular interest for customers is the ability to receive paperless delivery of Department correspondence, with the ability to respond instantaneously through the portal(s). So far, 24% of customers connected on GovConnectIowa have opted into paperless delivery.

### In FY24, GovConnectIowa facilitated:

- 90,004 new logged in users
- 4,000+ new and renewal license applications<sup>10</sup>
- 321 forms and reports available electronically

## Send a Message

In GovConnectIowa, customers are able to send a message directly to Department staff, connected to their account. In FY24, customers submitted 11,277 messages, of which 80% received a response within 24 hours.

## The Kernel



Available to GovConnectIowa customers, our chatbot provides expanded self-service support. Since The Kernel's deployment on February 1, 2024 to the GovConnectIowa Home Portal, customers submitted 36,722 chats before the close of FY24. To those chats, The Kernel supplied 49,130 responses, resulting in a 93.93% confidence rating!

The Kernel is available to customers 24/7/365, providing an avenue for after-hours support. In the last five months of FY24, customers submitted 7,615 chats and received 10,090 responses from The Kernel after-hours, where his confidence rating was 94.02%.

The Kernel's most commonly answered questions for The Kernel and Send a Message related to payment information.

<sup>10</sup> License applications include: lottery, alcohol, food, and lodging.

### Call Center

States with robust chatbot and other self-service options notice a transition in their customer service function towards relying more heavily on those channels instead of just phone calls. The Department is monitoring any changes in customer behavior as it relates to customer service needs, and adjusting accordingly.

### Statistics

In FY24, the Department’s call center offered a total of 221,239 telephone calls.



Average Call Time  
5:30 minutes



Average Wait Time  
6:02 minutes



Average Abandonment Rate  
15%

### Setoff Program

In FY24, the Department launched the State of Iowa Setoff Program, having assumed responsibility for the program from the Department of Administrative Services. The concept of the Program is very simple—match people and businesses who have qualified debts with funds that can be applied toward those debts.

From launch, on November 12, 2023, through the end of the fiscal year, the Department was able to collect \$26,119,382.71 in debt, and an additional \$464,065.00 in transaction fees. Such a powerful collections tool allows the Department to responsibly generate revenue in support of the public good – a benefit to all Iowans.

Benefits are beyond monetary. With the updated Program, participants now receive responses and payments faster. Development of the GovConnectIowa Debt Administration Portal created efficiencies in internal processes, new channels for communication, and more rapid processing of debt certifications and payment matches.



**From 7 Days to 48 Hours**    **From 35 Days to 7 Days**  
Customer Response Time                      Payment Turn Around Time



### National Award for Cross-Boundary Collaboration & Partnership

We are excited to share that the Department has won the **National Association of State Chief Information Officers (NASCIO) Award** in the **Cross-Boundary Collaboration & Partnerships** category! This prestigious honor highlights the groundbreaking work we’ve accomplished through the Setoff Program, transforming how the State collects delinquent debts, making a real impact for the citizens we serve.



This award was a testament to the dedication, creativity, and collaboration of our entire team, state, and local government partners. Competing against exceptional projects from across the country, the Iowa Department of Revenue stood out for its commitment to innovation in technology, efficiency, and public service.

## Tax

### Electronic Filing

Certain taxpayers are required to file their annual Iowa tax returns in an electronic format. The chart below shows the affected tax types, the tax years for which the requirement goes into effect, and the required method for filing an electronic return. Taxpayers who meet the required thresholds for the electronic filing mandate that still file paper returns are treated as nonfilers.

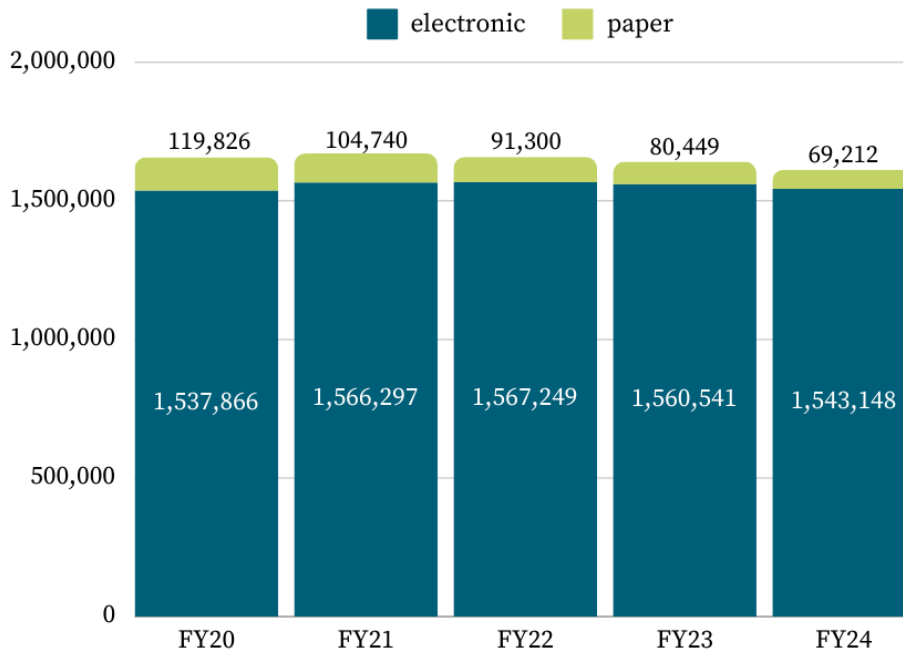
Tax/Form Type	Required For	Required Filing Method
Corporate Income (IA 1120)	Tax years ending on or after December 31, 2022	Modernized eFile (MeF)
S Corp (IA 1120S)	Tax years ending on or after December 31, 2022	Modernized eFile (MeF)
Partnership (IA 1065)	Tax years ending on or after December 31, 2022	Modernized eFile (MeF)
Franchise (IA 1120F)	Tax years ending on or after December 31, 2022	Modernized eFile (MeF)
Fiduciary (IA 1041)	Tax years ending on or after December 31, 2023	Modernized eFile (MeF)
Moneys and Credits	Tax years ending on or after December 31, 2024	GovConnectIowa
Composite (IA PTE-C)	Tax years ending on or after December 31, 2022 (for IA 1120S and IA 1065 filers) Tax years ending on or after December 31, 2023 (for IA 1041 filers)	Modernized eFile (MeF)

The Department encourages individuals, estates and trusts, and entities obligated to file informational returns to do so electronically.

### Individual Income Tax

Individual income tax has the largest number of returns processed each year. Of the 1,612,360 individual income tax returns filed, only 4.29% were filed via paper in calendar year 2024, for tax year 2023 returns.

## Individual Income Tax Returns by Filing Method



**Figure 1: Individual Income Tax Returns Count and Distribution by Filing Method<sup>11</sup>**

### Fiduciary Returns

In CY24, 60.21% of the 37,121<sup>12</sup> fiduciary returns were filed electronically. Tax years ending on or after December 31, 2023 was the first year of electronic filing mandate for fiduciary returns.

### Corporation Returns

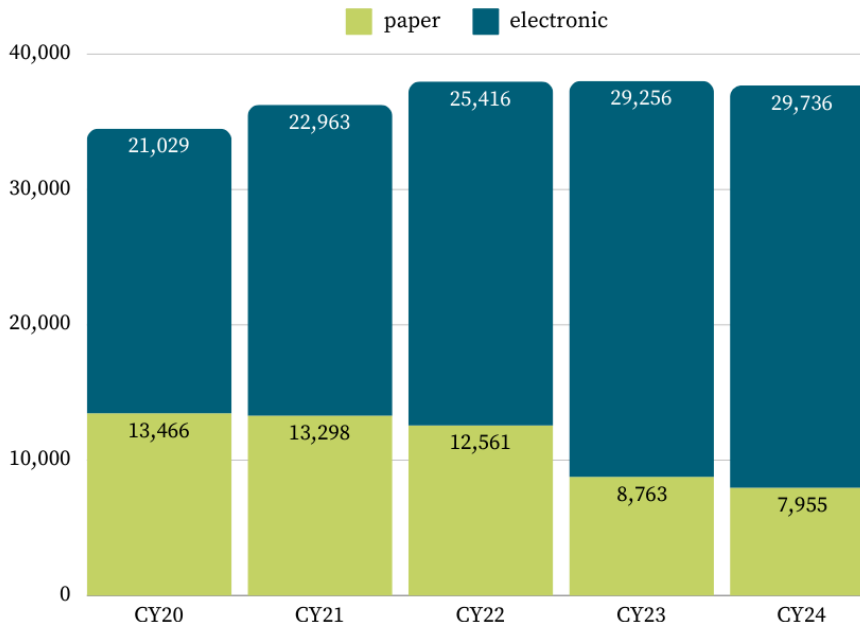
Beginning in tax year 2023, certain corporations were mandated to file electronically. Electronic filing for pass-through entities (i.e. partnerships, limited liability companies, and S corporations) continues to increase each year.

In the past five years, the Department has measured a 40.92% decrease in paper filed corporation income tax returns. In CY24, the number of corporation income tax returns filed electronically was 78.89%.

<sup>11</sup> Includes only current tax year returns filed from January through October of the noted processing year.

<sup>12</sup> Includes fiduciary returns filed January through October of the noted processing year as well as November and December of the prior year.

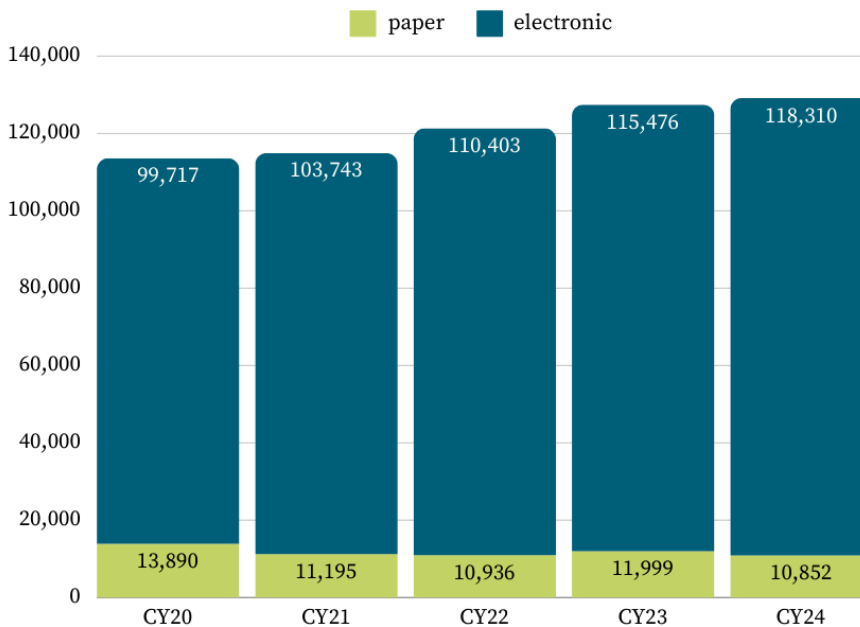
## Corporation Returns by Filing Method



**Figure 2: Corporation Income Tax Returns, Count, and Distribution by Filing Method<sup>13</sup>**

For the past five years, the Department has measured a 4% decrease in the number of pass-through income tax returns filed by paper. In CY24, the number of pass-through income tax returns filed by paper fell to 8%.

## Pass-Through Income Returns by Filing Method



**Figure 3: Pass-Through Income Tax Returns, Count, and Distribution by Filing Method<sup>14</sup>**

<sup>13</sup> Includes tax returns filed by C corporations processed January through October of the noted processing year as well as November and December of the prior year.

<sup>14</sup> Includes informational returns filed by S corporations, limited liability companies, and partnerships processed January through October of the noted processing year as well as November and December of the prior year.

## Business Taxes

The Department continues to expand and encourage electronic filing of tax returns and tax payments for business taxes, including withholding taxes remitted by employers on behalf of employees and sales taxes remitted by retailers on behalf of consumers.

### Withholding Quarterly Return Filings

In FY24, 98.6% of the 407,376 withholding returns were filed electronically on GovConnectIowa's Home Portal. It takes an average of 2.15 minutes to file a withholding tax return.

### Sales and Use Monthly Return Filings

In FY24, 91.8% of the 966,548 sales and use monthly returns<sup>15</sup> were filed electronically on GovConnectIowa's Home Portal. It takes an average of 4.3 minutes to file a sales and use return.

## Alcohol

The Department partners with Ruan Transportation Management Services to fulfill and deliver distilled spirit orders. In FY24, there were 118,576 orders distributed to 2,090 Class "E" Retail Alcohol License holders. This model has been in place since 2019 and is reviewed continually to ensure efficient and equitable distribution to the Class "E" retail community. The Department tracks the cost per delivery and the cost per gallon to understand the interactions with volume and cost as we continue to distribute to an ever-growing group of retailers. The cost per delivery increased \$6.23 (3.7%) year over year. This metric compares the Ruan fleet and warehouse expenses to the total deliveries made. The cost per gallon increased \$0.20, or 14.2%. This metric compares the Ruan fleet and warehouse expenses to the total volume, in gallons, of all spirits sold.

## Lottery

The Lottery's consistent performance is built upon strategic business planning efforts that included the launch of the Powerball Double Play® initiative, a third-party product portfolio study, innovative promotions offering unique experiences with popular Iowa brands, and growing the Lottery's fleet of self-service kiosks at retail locations to best serve customers.

The Lottery's staff and its partners continue to work on game development and prize innovations to ensure the Lottery is positioned to meet the expectations of Iowa consumers into the future.

## Strategic Partnerships

The Department is proud to strategically partner with other organizations to highlight the stories of Iowa. In FY24, the Lottery Division partnered with the following to give away ticket prize packages:

- Hawkeye Sports Properties for University of Iowa football games, men's and women's basketball games, and men's wrestling meets
- Cyclone Sports Properties for Iowa State University football games and men's and women's basketball games
- NBA's Minnesota Timberwolves and G-League Iowa Wolves for pro basketball games
- Iowa Cubs, Cedar Rapids Kernels, and Quad Cities River Bandits for professional baseball games in Iowa
- Iowa concert venues for popular summer performances across the state
- NASCAR® and the Iowa Speedway® for Cup Series races in Newton

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<sup>15</sup> Annual Sales and Use Return Filings for FY24: 60, 616.



- Hy-Vee, IndyCar, and the Iowa Speedway for VIP concert infield experiences and race tickets for the Hy-Vee IndyCar Race Weekend in Newton
- Des Moines Arts Festival to give away ultimate art experience packages for the festival in Des Moines

New this year, in partnership we introduced the first Lottery scratch game branded for the Iowa State Fair, and organized a live Lottery game show on opening day of the 2024 State Fair.

## Compliance

The Department is responsible for ensuring businesses and individuals are behaving within the boundaries of compliance as it relates to alcohol, tax, and lottery laws for the State of Iowa.

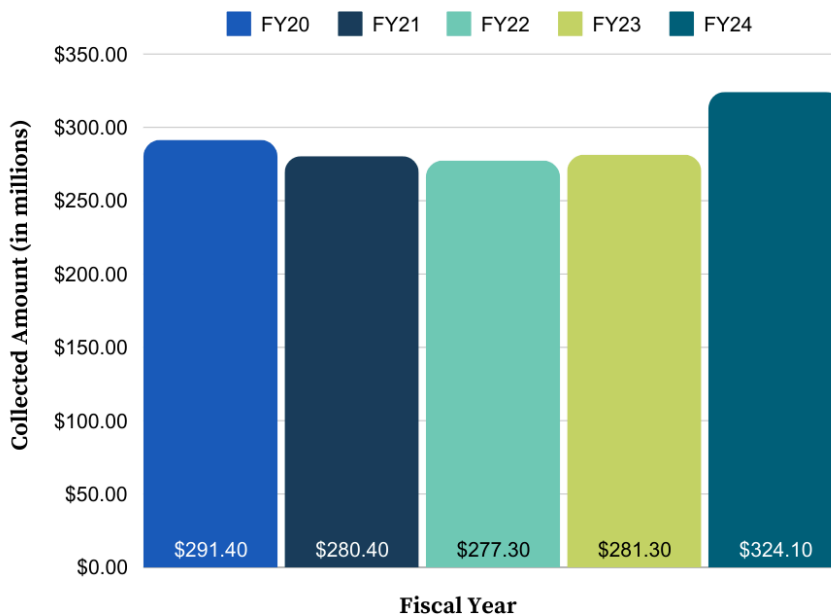
## Tax Compliance and Collections

The Department’s Tax Gap Program examines and audits tax returns, and determines fraudulent and erroneous refund requests. The Program identifies non-filers to help bring them into compliance with their tax liabilities and strives to identify and collect all taxes owed to the state, while preventing the payment of erroneous refunds.

The Central Collections Unit (CCU) collects delinquent tax and non-tax debt. To date, the Department is partnered with the following State agencies for collection services: Department of Health & Human Services Health & Wellness Premiums, Child Support Services, and Medicaid Provider Overpayments; Department of Natural Resources; Iowa Insurance Division; and Iowa Judicial Branch.

In FY24, the Department’s compliance and collections efforts resulted in \$324.1 million in revenues, up from \$281.3 million in FY23.

### Collected Amount (in millions) vs Fiscal Year



**Figure 4: Total Collections, By Fiscal Year<sup>16</sup>**

<sup>16</sup> Total Collections include tax payments resulting from billings, non-tax collections, and reductions in refunds resulting from return examination, with bad checks subtracted.

## Local Government Services

The Department administers numerous property tax credits that supplement revenues collected by local governments. The Department also collects and distributes local option taxes to local governments and school districts.

Distribution of Funds to Local Governments for FY24		
Property Tax Relief Program	Definition	Distribution
Homestead Tax Credit	Adopted to encourage home ownership through property tax relief. Current credit is equal to the actual tax levy on the first \$4,850 of actual value.	\$148,970,507
Elderly and Disabled Tax Credit/Rent Reimbursement	Provides property tax relief to low-income elderly and disabled homeowners.	\$4,194,042
Mobile Home Reduced Tax Rate	Established in conjunction with the Elderly and Disabled Property Tax Credit. Provides tax reduction to homeowners of mobile and manufactured homes.	\$58,340
Special Assessment Tax Credit	Established in conjunction with the Elderly and Disabled Property Tax Credit. Provides 100% tax reduction to qualified homeowners who are required to pay special assessments.	\$8,315
Two-Tier Assessment Limitation	Replaced Business Property Tax Credit (BPTC) in AY22/FY24. All commercial, industrial, and railroad properties receive an assessment limitation on the first \$150,000 of value equal to the assessment limitation for residential property.	\$117,498,446
Replacement Claim	This claim offsets a reduction in the rollback for commercial and industrial properties. Per HF 619, beginning AY21/FY23 qualified tax authorities will be reduced by 1/8 and nonqualified authorities reduced by 1/5 each year until phased out in FY30.	\$64,871,194
Agricultural Land Tax Credit	Credit established to partially offset the school tax burden borne by agricultural real estate. Current law allows a credit for any general school fund tax in excess of \$5.40 per \$1,000 of assessed value. Land used for agricultural or horticultural purposes in tracts of 10 acres or more is eligible.	\$29,079,000
Family Farm Tax Credit	Credit established to partially offset the school tax burden borne by agricultural real estate. Current law allows a credit for any general school fund tax in excess of \$5.40 per \$1,000 of assessed value. The owner or owner's relatives must be actively engaged in farming the land and the land must be used for agricultural or horticultural purposes.	\$10,000,035

Military Service Property Tax Exemption	Reduces the taxable value of property for military veterans. The amount of the exemption varies.	\$1,482,022
<b>Local Option Tax</b>	<b>Definition</b>	<b>Distribution</b>
Local Option Sales Tax (LOST)	Sales tax up to 1% imposed by counties either countywide or in incorporated areas or unincorporated areas. Imposed on sales and services taxed under State sales tax provisions.	\$601,036,866
Secure an Advanced Vision for Education Tax (SAVE)	Portion of the statewide 1% sales and use tax distributed to school districts on a per pupil basis.	\$640,864,200
Property Tax Equity and Relief (PTER) including Foundation Base Supplemental (FBS)	Portion of the statewide 1% sales and use tax dedicated for property tax relief.	\$41,930,132
Hotel/Motel Tax	Tax up to 7% imposed by cities on the gross receipts from the rental of hotel or motel rooms for 31 consecutive days or less.	\$73,123,405
<b>Sales Tax Increment Program</b>	<b>Definition</b>	<b>Distribution</b>
Flood Mitigation	Allows local governments to fund flood mitigation projects in part through receiving a portion of the growth in state retail sales tax in their jurisdiction.	\$29,989,706
Urban Renewal	Allows local governments to fund urban renewal projects in part through receiving the growth in local option sales tax in their jurisdiction.	\$572,522
Reinvestment Districts	Allows local governments to fund development projects in part through receiving a portion of the growth in state retail sales and lodging taxes within their reinvestment district.	\$4,108,631

## Alcohol

The Department partners with Iowa's State and Local Law Enforcement to enforce alcoholic beverage laws. In FY24, the Department received 276 complaints through the online public complaint form, emails, and phone calls. Through coordination and collaboration with law enforcement, complaints are addressed. In FY24, 82 joint investigations and collaborative events were completed.

The Department's compliance inspection programs, involving all of Iowa's 99 counties, allows our staff to identify and assist with any potential compliance issues. During FY24, the Department conducted 1,141 alcohol compliance inspections. In addition to inspections at retail establishments, the Department had presence at special events such as RAGBRAI and the Iowa State Fair.

The Administrative Actions Unit is responsible for the Department's prosecution of administrative violations of Iowa's alcohol and tobacco laws. In FY24, the Department reviewed 61 investigative cases from the Department's Alcohol Regulation Unit, and issued 78 alcohol license suspensions related to Dram insurance. The Department continued its efforts to address corrective actions through cooperative settlement agreements and warning letters when appropriate. We've also increased our efforts to review Licensee tax compliance.

**Alcohol License Renewal Applications Denied, by Reason**

	FY24
Inactive with the Secretary of State	76
Personal Taxes Owed	1
Good Moral Character	2
Failure to Pay Deferred Renewal Fees	26
<b>Total</b>	<b>105</b>

**Alcohol Administrative Actions**

	FY24
Non-Sale to Minor Case Resolution	61
Sale to Minor Case Resolution	66
<b>Total</b>	<b>127</b>

## Lottery

### Lottery Security-Compliance Reviews

A priority of the Lottery each year is to conduct unannounced security checks at retail locations across the state to ensure that winning tickets are being handled appropriately by Lottery retail licensees and that the placement of Lottery equipment is in compliance with Lottery requirements.

In FY24, Lottery investigators conducted compliance checks in at least 25 percent of the 2,500 retail locations licensed to sell Iowa Lottery products, as required.

### Healthy Play

In FY24, the Iowa Lottery undertook a number of initiatives to highlight what it means to play the Lottery in a healthy way and to ensure help was available in Iowa for those impacted by gambling disorders. Initiatives included participation in the national Gift Responsibly Campaign during the holidays from the National Council on Problem Gambling and the North American Association of State and Provincial Lotteries; and a public-service campaign to highlight Problem Gambling Awareness Month in March.

## Reporting & Analysis

The Department performs policy analysis, fiscal impact estimation, statistical research, and economic analysis to support informed decision-making by helping stakeholders understand the impact of Iowa tax, alcohol, and lottery laws.

## Research and Statistical Reports

The Department provides tax policy analysis, fiscal impact estimation, economic research, and statistical analysis to help customers, stakeholders, and policymakers make informed decisions.

### Research Reports Tax Expenditure Studies

- Legislative Summaries
- Tax Credits User Manual
- Tax Credit Evaluation Studies

## Statistical Reports

- Sales and Use Tax Quarterly and Annual Reports
- Individual Income Tax Annual Statistical Report
- Retailers Fuel Gallons Annual Report

All reports are available on [revenue.iowa.gov/reports](https://revenue.iowa.gov/reports).

## Data Sets

The Department also provides data through Iowa’s open data portal. Posted data sets include those required by statute and other data for which the Department often receives requests as they relate to tax, alcohol, and lottery. A complete list of the data sets are available through [Iowa’s open data portal](#). An abbreviated list of offerings includes:

- Iowa Liquor Sales
- Retail Sales and Retail Use Business Registrations
- Active Iowa Liquor Stores (Map)
- Iowa Economic Indicators
- Lottery Sales, Proceeds, and Prizes
- Local Option Sales Tax Collected by Iowa County and Fiscal Year
- Iowa Stock Market Index

If you need something not listed on [data.iowa.gov](https://data.iowa.gov), reach out to the Department.

## Tax Credit Tracking and Analysis Program

The Department has the responsibility of awarding several income tax credits, along with completing all requested tax credit transfers and tracking claims. Of the \$185.1 million in total tax credits awarded by various State agencies in FY24, \$4.3 million were awarded under the four tax credit programs administered by the Department. See Table 1 in the [Contingent Liabilities Report](#) for details about the amounts awarded under other tax credit programs.

Tax Credit Program	Awarded Amount
Farm to Food Donation Tax Credit	N/A
Renewable Energy Tax Credit	\$3,923,004
Solar Energy System Tax Credit	\$390,774
Wind Energy Production Tax Credit	\$0
<b>Total State Tax Credit Awards by IDR</b>	<b>\$4,313,778</b>
<b>Total State Tax Credit Awards</b>	<b>\$185,107,874</b>

## Boards & Commissions

### Property Assessment Appeal Board

The State of Iowa Property Assessment Appeal Board (PAAB) is a State board created for the purpose of establishing a consistent, fair, and equitable property assessment appeal process. PAAB conducts administrative hearings with the statutory authority to review any final decision, finding, ruling, determination, or

order of a local board or review relating to protests of an assessment, valuation, or application of an equalization order.

For a detailed Report of PAAB's appeals, visit [paab.iowa.gov/about-us](https://paab.iowa.gov/about-us).

PAAB has three members appointed by the governor and confirmed by the Iowa Senate. Each member serves a six-year term. PAAB members have experience in the area of government, corporate, or private practice relating to property appraisal and property tax administration. Two members are certified real property appraisers and one member is an attorney. No more than two members may be from the same political party.

### **Board Members and Appointments**

Liz Goodman - Appointed in May 2019, term expires April 30, 2025

Karen Oberman, Chair - Appointed in June 2009, term expires April 30, 2027

Dennis Loll - Appointed in February 2019, term expires April 30, 2029

## **Iowa Alcoholic Beverages Commission**

The Iowa Alcoholic Beverages Commission serves in an advisory capacity to the director of the Department of Revenue. The commission may provide advice and make recommendations regarding the actions of the director under Iowa Code chapter 123.

The Commission is created under [Iowa Code section 123.5](#) and is composed of five members appointed by the governor subject to confirmation by the Iowa Senate. Commissioners are appointed for 5-year staggered terms and are chosen on the basis of managerial ability and experience as business executives. Commissioners are eligible for one 5-year reappointment.

### **Commission Members and Appointments**

John Pauli - Chairperson - Appointed in May 2016, term expires April 30, 2026

Sara Winkleman - Vice Chair - Appointed in May 2022, term expires April 30, 2026

Andrea Chase - Secretary - Appointed in May 2023, term expires April 30, 2028

Rachel Eubank - Member - Appointed in May 2015, term expires April 30, 2025

Kevin Kimle - Member - Appointed May 2024, term expires April 30, 2029

## **Iowa Lottery Commission**

The Iowa Lottery Commission is composed of five Iowa citizens appointed by the governor and subject to confirmation by the Iowa Senate. The commission oversees the lottery and its operations, with each department at the lottery reporting to the commission at meetings throughout the year. Iowa Code section 99G.8 requires that the Lottery Commission have as a member an accountant; a member who is or has been a law enforcement officer; a member who is an attorney admitted to practice law in Iowa; and a member with expertise in marketing. No more than three commission members can be of the same political party.

### **Commission Members and Appointments**

Josh Cook - Appointed 2019, term expires April 30, 2027

Matthew Connealy - Appointed 2024, term expires April 30, 2028

Katie New - Appointed 2022, term expires April 30, 2026

Mary Rathje - Appointed 2015, term expires April 30, 2027

Dana Wingert - Appointed 2022, term expires April 30, 2026