

FISCAL UPDATE

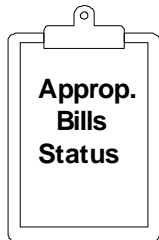
March 7, 2005

Legislative Services Agency

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STATUS OF APPROPRIATIONS BILLS



Appropriations Subcommittee Bills		
Appropriations Subcommittee	LSB/File#	Status
Administration and Regulation	LSB 1082HA	Passed House Administration and Regulation Appropriations Subcommittee on March 3.
Agriculture and Natural Resources	LSB 1083HA	Passed House Agriculture and Natural Resources Appropriations Subcommittee on March 3.
Economic Development	LSB 1086HA	Passed House Economic Development Appropriations Subcommittee on March 3.
Education	LSB 1087HA	Passed House Education Appropriations Subcommittee on March 2.
Justice System	LSB 1091HA	Passed House Justice System Appropriations Subcommittee on March 3.
Judicial Branch	LSB 1090HA	Passed House Justice System Appropriations Subcommittee on March 3.
Transportation	HF 466	HF 466 passed House on March 2.
Other Appropriations Bills		
FY 2007 Allowable Growth Rate Bill	SF 36	Signed by Governor on February 2.
Soil Conservation District Expenses Supplemental	SF 71	Passed Senate on March 3
Military Pay Differential Program Changes Bill	SF 75	Passed Senate on January 27.
Soil Conservation District Expenses Supplemental	HF 162	Passed House Appropriations on February 14.

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**HOUSE ADMINISTRATION AND REGULATION
APPROPRIATIONS SUBCOMMITTEE PASSES
APPROPRIATIONS BILL – LSB 1082HA**

Bill Passage

The House Administration and Regulation Appropriations Subcommittee passed LSB 1082HA on March 3.

Bill Summary

The Bill appropriates a total of \$81.7 million from the General Fund, 1,846.5 FTE positions, and \$13.6 million in Other Funds. This is an increase of \$864,000 from the General Fund, 61.8 FTE positions, and \$998,000 from non-general funds compared to estimated net FY 2005. The changes include:



- Department of Administrative Services – A decrease of \$2.7 million, which includes a decrease for the Distribution Account, start-up funding for new revolving funds and the General Office, and an increase for utility costs.
- State Auditor – An increase of \$35,000 to perform additional audit work for non-billable agencies.
- Ethics and Campaign Disclosure Board – An increase of \$33,000 for salaries and for costs related to the electronic campaign report filing system.
- Department of Commerce – An increase of \$820,000 to expand oversight of State-chartered banks and the insurance industry and to ensure compliance with safety codes and rules.
- Governor’s Office of Drug Control Policy – An increase of \$50,000 to replace lost federal funds for the Drug Endangered Children Program.
- Department of Human Rights – An increase of \$340,000, which includes funding for the new Status of Asian and Pacific Islanders Heritage Division, increases for the Criminal and Juvenile Justice Planning and the Status of African Americans Divisions, and a decrease for the Status of Women Division.
- Department of Inspections and Appeals – An increase of \$752,000 for the Racing and Gaming Commission to improve oversight of the gaming industry.
- Department of Revenue – An increase of \$1.4 million to retain tax compliance officers, to create an automated system for tracking tax credits, and for information technology to address the federal over-billing concern.
- Secretary of State – An increase of \$154,000 to restore operating expenses for the Business Services Division.
- State Treasurer – An increase of \$29,000 for information technology to address the federal over-billing concern.
- Iowa Public Employees’ Retirement System (IPERS) – An Increase of \$1.4 million from the IPERS Trust Fund for the first part of a multi-year update of the Benefits Administration System.



FY 2005 Supplemental

The Bill also makes the following FY 2005 supplemental appropriations:

- Department of Inspections and Appeals, Racing and Gaming Commission, Gambling Excursion Boats Regulation – An increase of \$50,000 for examination of new gaming license applications.

- Ethics and Campaign Disclosure Board – An increase of \$8,000 for information technology expenses.

NOBA

The NOBA (Notes on Bills and Amendments) for LSB 1082HA will be available on the Legislative Services Agency (LSA) web site at:

<http://www3.legis.state.ia.us/noba/index.jsp>

STAFF CONTACT: Ron Robinson (Ext. 16256) Douglas Wulf (Ext. 13250)
Sam Leto (Ext. 16764)

**HOUSE AGRICULTURE AND NATURAL RESOURCES
APPROPRIATIONS SUBCOMMITTEE PASSES
APPROPRIATIONS BILL – LSB 1083HA**

Bill Passage

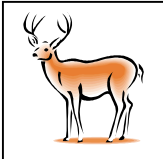
The House Agriculture and Natural Resources Appropriations Subcommittee passed LSB 1083HA on March 3. The Bill appropriates a total of \$35.1 million from the General Fund, 1,521.6 FTE positions, and \$36.8 million from Other Funds.

Dept. of Agriculture



The Bill appropriates \$18.8 million from the General Fund and 417.1 FTE positions for the Department of Agriculture and Land Stewardship, an increase of \$684,000 and 3.6 FTE positions compared to estimated FY 2005, for the following:

- An increase of \$27,000 and 1.0 FTE position for the Farmer's Market Nutrition Program.
- An increase of \$250,000 for administrative expense reimbursement to the District Soil and Water Commissioners.
- An increase of \$127,000 and 1.6 FTE position for the Chronic Wasting Disease Program.
- An increase of \$48,000 and 1.0 FTE position for the Horse and Dog Program.
- An increase of \$172,000 to upgrade three databases used by the Department.
- An increase of \$65,000 to purchase laptop computers for the field staff that work on programs related to commercial feed, fertilizer, and grain warehouse inspections.
- An increase of \$100,000 and 1.0 FTE position for an Assistant State Veterinarian.



Dept. of Natural Resources

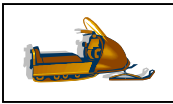
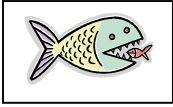
The Bill appropriates \$16.4 million from the General Fund and 1,105.5 FTE positions for the Department of Natural Resources, a decrease of \$578,000 and no change in FTE positions compared to estimated FY 2005, for the following:

- An increase of \$17,000 for the Help Us Stop Hunger (HUSH) Program that assists hunters in donating harvested deer meat to the Iowa Food Bank.
- Provides for the following reductions to the Department's operating budget:
 - Reduces out-of-state travel expenditures by \$171,000.
 - Reduces advertising and publicity expenditures by \$92,000.

- Reduces printing and binding expenditures by \$150,000.
- Reduces other expenditures by \$182,000.

Other Funds

The Bill also provides funding to the Departments from Other Funds as follows:



- \$305,000 from unclaimed winnings receipts to the Horse and Dog Program. This is no change compared to estimated FY 2005.
- \$31.4 million from the Fish and Wildlife Trust Fund. This is an increase of \$150,000 compared to estimated FY 2005 to pay for additional boat safety personnel.
- \$1.4 million from Boat Registration fees to the Fish and Wildlife Trust Fund, which is no change compared to estimated FY 2005.
- \$100,000 from Snowmobile Registration fees to the Fish and Wildlife Trust Fund, which is no change compared to estimated FY 2005.
- \$200,000 from the Underground Storage Tank Fund to the DNR for administration of the Underground Storage Tank Program, which is no change compared to estimated FY 2005.
- \$3.5 million from the Groundwater Protection Fund, which is no change compared to estimated FY 2005.

NOBA

The NOBA (Notes on Bills and Amendments) for LSB 1083HA will be available on the Legislative Services Agency (LSA) web site at: <http://www3.legis.state.ia.us/noba/index.jsp>

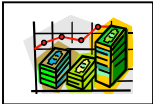
STAFF CONTACT: Debra Kozel (Ext. 16767)

**HOUSE ECONOMIC DEVELOPMENT APPROPRIATIONS
SUBCOMMITTEE PASSES APPROPRIATIONS BILL –
LSB 1086HA**

Bill Passage

The House Economic Development Appropriations Subcommittee passed LSB 1086HA on March 3.

Bill Summary



The Bill appropriates \$22.9 million from the General Fund to the Department of Economic Development, Iowa Workforce Development, the Public Employment Relations Board, and the Regents' Economic Development Programs. This is no change compared to estimated FY 2005.

Additional Funding

In addition to the appropriations made in the Bill, SF 2311 (FY 2005 Economic Stimulus Appropriations Act) provided a FY 2006 appropriation of \$6.5 million to Iowa Workforce Development for operation of Workforce Development field offices.

Total Funding

In total, the FY 2006 General Fund appropriation for the Departments, Board, and Economic Development programs total \$29.4 million, which is no change compared to estimated FY 2005.

NOBA

The NOBA (Notes on Bills and Amendments) for LSB 1086HA will be available on the Legislative Services Agency (LSA) web site at: <http://www3.legis.state.ia.us/noba/index.jsp>

STAFF CONTACT: Russell Trimble (Ext. 14613)

HOUSE EDUCATION APPROPRIATIONS SUBCOMMITTEE PASSES APPROPRIATIONS BILL – LSB 1087HA

Bill Passage

The House Education Appropriations Subcommittee passed LSB 1087HA on March 2.

Bill Summary

The Bill appropriates a total of \$933.0 million from the General Fund and 19,618.5 FTE positions to the Department for the Blind, the College Student Aid Commission, the Department of Cultural Affairs, the Department of Education, and the Board of Regents. This is an increase of \$40.0 million and a decrease of 25.6 FTE positions compared to the estimated FY 2005 General Fund appropriation.

Dept. for the Blind

The Bill provides an increase of \$296,000 to the Department for the Blind to replace funds from the Department's Gifts and Bequests Fund.

College Student Aid

The Bill provides for the following changes in funding for the College Student Aid Commission:

- \$900,000 increase for the National Guard Education Assistance Program to provide full funding of the Program as requested by the National Guard.
- \$175,000 decrease for the Teacher Shortage Forgivable Loan Program to begin a phase-out of the Program.
- \$1.7 million increase for the Tuition Grant Program.

Dept. of Education

The Bill provides for the following changes in funding for the Department of Education:

- \$823,000 increase to Iowa Public Television (IPTV) to restore overnight block feeds and operate digital transmitters.
- \$360,000 decrease to the Regional Telecommunication Councils to transfer IPTV's FY 2005 allocation for maintenance of the Iowa Communications Network (ICN) classrooms to IPTV general operations. The ICN classroom maintenance staff will be paid from ICN federal funds in FY 2006.
- \$9.1 million increase for the Iowa Empowerment Board, including:
 - \$100,000 increase for the Office of Community Empowerment in the Department of Management.
 - \$4.0 million increase for School Ready Grants.
 - \$1.0 million increase for a collaborative effort between the Iowa Empowerment Board and the Iowa State University Extension to provide hands-on assistance to child care providers. This is a new allocation.
 - \$3.0 million increase to be distributed to Community Empowerment Areas under the School Ready Grants formula to assist low-income parents with preschool tuition. This is a new allocation.



- \$1.0 million increase to be distributed to Community Empowerment Areas under the formula to collaborate with Area Education Agencies and community colleges to provide child care and preschool providers with high-quality professional development. This is a new allocation.
- \$24,000 increase for Nonpublic School Textbooks.
- \$14.5 million increase for the Student Achievement and Teacher Quality Initiative, including:
 - \$3.1 million increase for teacher salaries to maintain minimum salaries at the FY 2005 level.
 - \$900,000 increase for National Board Certification awards.
 - \$600,000 increase for Beginning Teacher Mentoring and Induction.
 - \$65,000 decrease for the Career Development Program.
 - \$10.0 million increase for one additional teacher contract day for purposes of professional development. This is a new allocation.
- \$400,000 decrease to eliminate funding for the Jobs for America's Grads (JAG) Program.
- \$500,000 decrease to eliminate funding for Achievement Gap Grants.

Board of Regents



The Bill provides for the following changes in funding for the Board of Regents:

- \$966,000 increase to the Board Office for tuition replacement.
- \$6.3 million increase to the Board Office for distribution to the general university budgets of each of the Regents universities.
- \$90,000 increase to pay membership dues in the Midwestern Higher Education Compact. This is a new appropriation.
- \$530,000 increase for the Iowa School for the Deaf (\$340,000) and the Iowa Braille and Sight Saving School (\$190,000).

NOBA

The NOBA (Notes on Bills and Amendments) for LSB 1087HA will be available on the Legislative Services Agency (LSA) web site at:

<http://www3.legis.state.ia.us/noba/index.jsp>

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**HOUSE JUSTICE SYSTEM APPROPRIATIONS
SUBCOMMITTEE PASSES JUSTICE SYSTEM
APPROPRIATIONS BILL – LSB 1091HA – AND JUDICIAL
BRANCH APPROPRIATIONS BILL – LSB 1090HA**

Bill Passage

The House Justice System Appropriations Subcommittee passed LSB 1090HA to fund the Justice System and LSB 1091HA to fund the Judicial Branch on March 3. The two Bills appropriate a total of \$529.2 million and 7,825.2 FTE positions.

Judicial Branch

The Judicial Branch Bill appropriates \$120.1 million and 1,963.8 FTE positions to the Judicial Branch, which is no change compared to estimated FY 2005.

Justice System



The Justice System Bill appropriates \$409.1 million and 5,888.4 FTE positions. This is an increase of \$13.5 million and 155.7 FTE positions compared to estimated FY 2005 as follows:

- An increase of \$7.5 million and 111.5 FTE positions for the Department of Corrections, which includes the nine prisons, central office, and the eight Community-Based Corrections (CBC) District Departments. Highlights include:
 - \$1.8 million for parole and probation officers.
 - \$1.5 million to maintain employees when they return from Iowa National Guard service.
 - \$1.5 million for basic life safety issues, including food, utilities, and pharmacy costs.
 - \$300,000 to add mental health staff.
 - \$700,000 to maintain current operations.
 - \$1.7 million to address mental health needs of offenders.
- An increase of \$3.4 million for the Office of the State Public Defender and Indigent Defense. The increase is to cover the increase in cases and claims.
- An increase of \$2.6 million and 21.0 FTE positions for the Department of Public Safety. Highlights include:
 - \$800,000 for the Division of Criminal Investigations for 3.0 additional gaming officers, lab equipment, and 4.0 additional crime scene staff.
 - \$770,000 for the Division of Narcotics Enforcement to cover a nine-month lapse in federal funding for a statistical database.
 - \$700,000 for the State Patrol for 10.0 additional officers and \$75,000 for a racial profiling study for public safety peace officers.



NOBA

The NOBAs (Notes on Bills and Amendments) for LSB 1090HA and LSB 1091HA will be available on the Legislative Services Agency (LSA) web site at: <http://www3.legis.state.ia.us/noba/index.jsp>

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HOUSE PASSES TRANSPORTATION APPROPRIATIONS BILL – HF 466

Appropriations Bill

The House passed HF 466 (FY 2006 Transportation Appropriations Bill) on March 2. The Bill appropriates a total of \$294.7 million and 3,376.0 FTE positions to the Department of Transportation (DOT) from the following sources:

- \$243.2 million from the Primary Road Fund.
- \$51.4 million from the Road Use Tax Fund.

- \$101,000 from the General Fund.

Total Funding



The total funding represents a net increase of \$7.8 million compared to estimated FY 2005. The significant funding increase is a \$9.4 million appropriation for the construction of a new facility to house the Motor Vehicle Division administrative offices, which includes the Des Moines Driver's License Station. The Bill also includes funding decreases for DOT operations totaling \$2.4 million and 45.0 FTE positions compared to estimated FY 2005. The reductions were requested by the DOT and recommended by the Governor.

More Information

The NOBA (Notes on Bills and Amendments) for HF 466 is available on the Legislative Services Agency (LSA) web site at:
<http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Mary Beth Mellick (Ext. 18223)

**SOIL CONSERVATION DISTRICT EXPENSES
SUPPLEMENTAL BILL PASSES SENATE – SF 71**

Supplemental Funding



The Senate passed SF 71 (Soil Conservation District Expenses Supplemental Bill) on March 3. The Bill makes the following appropriations to the Department of Agriculture and Land Stewardship from the Conservation Reserve Program that is funded from the Environment First Fund:

- A FY 2005 supplemental appropriation of \$250,000 to reimburse District Soil and Water Commissioners for expenses incurred while performing duties. This includes expenses for travel, training, professional dues, and administrative expenses.
- A FY 2006 appropriation of \$127,000 for the Chronic Wasting Disease Program. Currently, this program is funded with one-time federal funds. The Bill specifies that the Department is to charge fees to pay for the Program in future years.

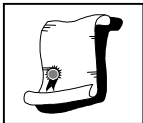
NOBA

The NOBA (Notes on Bills and Amendments) for SF 71 is available on the Legislative Services Agency (LSA) web site at:
<http://www3.legis.state.ia.us/noba/index.jsp>.

STAFF CONTACT: Debra Kozel (Ext. 16767)

**HOUSE PASSES MENTAL HEALTH INSURANCE PARITY
BILL – HF 420**

HF 420



The House passed HF 420 (Mental Health Insurance Parity Bill) on February 28. The Bill creates Section 514C.22, Code of Iowa, and requires that a group policy, contract, or plan providing for third-party payment or prepayment of health, medical, and surgical expenses must provide coverage benefits for biologically-based mental illness under the policy, contract, or plan, delivered, issued for delivery, continued, or renewed in Iowa on or after January 1, 2006.

Conditions Covered

A biologically-based mental illness is a psychiatric illness, including schizophrenia, bipolar disorders, obsessive-compulsive disorders, pervasive developmental disorders, and autistic disorders.

Fiscal Impact



House File 420 would cost the General Fund an estimated \$106,000 in FY 2006 and \$122,000 in FY 2007 due to the increase in benefits for central payroll staff. The non-General Fund share of costs, excluding the employee share, would increase by \$135,000 for FY 2006 and \$156,000 for FY 2007 due to the increase in benefits for central payroll staff. The employee share of the increase would be \$6,000 for FY 2006 and \$6,000 for FY 2007 due to the increase in benefits for central payroll staff.

House File 420 would also increase the cost for the Board of Regents, including employee costs, by an estimated \$2.2 million for FY 2006 and \$2.5 million for FY 2007. The Regents current Managed Care Organization (MCO) policies provide for a lower payment percentage and fewer inpatient and outpatient days than the central payroll MCO policies.

More Information

The Fiscal Note for HF 420 is available on the LSA web site at: <http://www3.legis.state.ia.us/fiscalnotes/>.

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SIGNIFICANT WAYS & MEANS BILLS

HF 102



The Governor signed HF 102 (Business Depreciation Amendment Act) on February 28. The Act allows taxpayers an additional method to take advantage of depreciation allowances enacted in HF 2581 (2004 Special Session Bonus Depreciation and Expensing Act) and permits taxpayers to include the additional depreciation as part of their tax return for the next tax year. Under HF 2581, the taxpayer was restricted to filing amended returns in order to receive the benefit.

The additional depreciation changes in HF 102 are projected to reduce net General Fund revenue by the following amounts:

- FY 2005 - \$2.25 million
- FY 2006 - \$1.25 million

HF 164



The House Ways & Means Committee approved HF 164 (Energy Efficient Appliance Sales Tax Exemption Bill) on March 2. The Bill provides a sales tax exemption for washing machines, refrigerators, and dishwashers qualified under the federal "Energy Star" Program. The sales tax exemption in HF 164 is projected to reduce net General Fund revenues by the following amounts:

- FY 2006 - \$1.5 million
- FY 2007 - \$3.0 million

HF 400



The House passed HF 400 (College Savings 529 Plan Tax Deduction Expansion Bill) on March 2. The Bill extends a State tax deduction to qualified 529 college savings plans. Currently, the Iowa income tax deduction is only available for contributions to the State-run College Savings Iowa 529 plan. The tax deduction in the Bill is projected to reduce net General Fund revenue by the following amounts:

- FY 2006 - \$400,000
- FY 2007 - \$600,000

The fiscal estimate is expected to continue to increase as any new 529 plans mature, reaching \$2.9 million by FY 2012.

More Information

The Fiscal Notes for HF 102, HF 164, and HF 400 are available on the LSA web site at: <http://www3.legis.state.ia.us/fiscalnotes/>.

STAFF CONTACT: Jeff Robinson (Ext. 14614)

**HOUSE HEALTH AND HUMAN SERVICES
APPROPRIATIONS SUBCOMMITTEE MEETINGS**

House Meeting

The House Health and Human Services Appropriations Subcommittee met the week of February 28 and conducted the following business:

Shelter Care

On March 1, Director Kevin Concannon, Department of Human Services (DHS), provided information regarding a shelter care proposal that involves fixed contract amounts for providers. House members caucused following the presentation.

Caucus Meetings

On March 2, caucuses were held.

Veterans/RSVP

On March 3, Vickie Hover Williamson and Tim Belay provided information on the Iowa Veterans Identification Project that is assisted by volunteers from the Retired Senior Volunteer Program (RSVP). House members caucused following the presentation.

More Information

Copies of agendas, minutes, and selected handouts distributed to Subcommittee members are available on the General Assembly web site at: <http://www3.legis.state.ia.us/ga/committee.do?id=40>.

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GOVERNMENT OVERSIGHT COMMITTEE MEETING

Committee Meeting

The Government Oversight Committee met on March 1.

DOT



Director Mark Wandro, Department of Transportation (DOT), provided background information on the decision to purchase land for a new DOT facility in Ankeny. Director Wandro discussed the needs of the DOT and clarified that the facility would require approximately \$9.3 million, involved more than a driver's licensing station, and would include all Motor Vehicle Division functions.

Director Nancy Richardson, DOT, Operations and Finance Division, responded to questions regarding the Request for Proposal (RFP) process used to obtain interested developers. The DOT decided not to accept any offers and made the decision to purchase the seven acres in Ankeny.



The Committee asked Director Wandro about the possibility of establishing a Des Moines license renewal location. He assured the Committee that a satellite facility will be provided in Des Moines.

Dual Employment

Upon adjournment of the Joint Committee, the House members met to consider HSB 123 (Executive Branch Conflict of Interest Bill). The Bill

passed and will go to the House floor as a House Government Oversight Committee Bill.

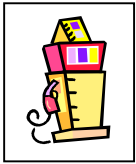
More Information

Copies of agendas, minutes, and selected handouts distributed to Subcommittee members are available on the General Assembly web site at: <http://www3.legis.state.ia.us/ga/committee.do?id=41>.

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GASOLINE TAX INCREASE FOR FY 2006

Fuel Tax Increase



House File 716 (FY 2002 Ethanol Sales Promotion Act) provided for changes in fuel tax rates based on the gallons of ethanol-blended gasoline sold in the State between January 1 and December 31 of each year. The rates apply for the period beginning the following July 1 and ending June 30 of each year. The Act allowed the tax rates to change each July 1, depending on the percentage of ethanol-blended gasoline sold during the previous calendar year (CY).

Tax Schedule

The following tax schedule was implemented on July 1, 2002, and will be effective through June 30, 2007. The Act provided that after June 30, 2007, the excise tax on gasoline will go back to 20.0 cents, and gasohol will increase from 19.0 to 20.0 cents per gallon.

<u>Ethanol Percentage</u>	<u>Ethanol Tax</u>	<u>Gasoline Tax</u>
0% - 50%	19.0	20.0
50% - 55%	19.0	20.1
55% - 60%	19.0	20.3
60% - 65%	19.0	20.5
65% - 70%	19.0	20.7
70% - 75%	19.0	21.0
75% - 80%	19.3	20.8
80% - 85%	19.5	20.7
85% - 90%	19.7	20.4
90% - 95%	19.9	20.1
95% - 100%	20.0	20.0

Fiscal Impact

In CY 2004, the market share of ethanol-blended gasoline was 65.8%. Since this percentage is within the 65.0% to 70.0% range, the tax on gasoline will increase by 0.2 cent effective July 1, 2005, for a tax rate of 20.7 cents per gallon. The result is an estimated increase of \$3.8 million (3.5%) to the Road Use Tax Fund in FY 2006. The increased revenue will be used to help offset losses in Road Use Tax Fund revenues due to the increasing market share of ethanol-blended gasoline.

Prior Years

Since the first fiscal year following implementation of the tax schedule, the tax on gasoline has increased, while the tax on ethanol-blended gasoline remains at 19.0 cents per gallon.

- FY 2003 – In CY 2001, the market share of ethanol-blended gasoline was 53.6%. This caused the tax on gasoline to increase by 0.1 cent, for a tax rate of 20.1 cents per gallon in FY 2003. The result was an estimated increase of \$640,000 (0.5%) to the Road Use Tax Fund in FY 2003.



- FY 2004 – In CY 2002, the market share of ethanol-blended gasoline was 55.4%. This caused the tax on gasoline to increase by 0.2 cent, for a tax rate of 20.3 cents per gallon in FY 2004. The result was an estimated increase of \$1.8 million (1.5%) to the Road Use Tax Fund in FY 2004.
- FY 2005 – In CY 2003, the market share of ethanol-blended gasoline was 62.2%. This caused the tax on gasoline to increase by 0.2 cent, for a tax rate of 20.5 cents per gallon in FY 2005. The result is an estimated increase of \$2.8 million (2.5%) to the Road Use Tax Fund in FY 2005.

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This document can be found on the LSA web site:
<http://staffweb.legis.state.ia.us/lfb/fupdate/fupdate.htm>