

# **Dept of Revenue Budgets**

**This page left intentionally blank**

# Revenue, Department of

## Mission Statement

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

## Description

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

### REVENUE COMPLIANCE AND COLLECTION

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

### LOCAL GOVERNMENT ASSISTANCE

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

### RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT

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

## Performance Measures

Measure	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals Achieved	Current Year Budget Estimate Target	Total Department Request Target	Total Governor's Recommended Target
Percent of Utilization of Electronic Filing Program	94	88	88	88
Percent of Revenues Received by Electronic Funds Transfer	82.3	79	79	79

## Financial Summary

Object Category	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	498,013,302	501,172,648	427,527,926	429,927,315
Taxes	1,343,587,685	1,247,030,326	1,247,030,326	1,247,030,326
Receipts from Other Entities	857,437,309	809,766,208	699,766,208	699,766,208
Interest, Dividends, Bonds & Loans	24,530	24,000	24,000	24,000
Fees, Licenses & Permits	0	100	100	100
Refunds & Reimbursements	2,956	2,720	2,720	2,720
Miscellaneous	2,000	100	100	100
Beginning Balance and Adjustments	1,731,171,462	1,744,674,573	1,624,000,000	1,744,529,444
<b>Total Resources</b>	<b>4,430,239,244</b>	<b>4,302,670,675</b>	<b>3,998,351,380</b>	<b>4,121,280,213</b>
<b>Expenditures</b>				
Personal Services	28,943,755	32,385,680	32,385,680	32,385,680
Travel & Subsistence	37,032	150,225	150,225	150,225
Supplies & Materials	1,683,269	1,726,787	1,726,787	1,726,787
Contractual Services and Transfers	896,185,380	873,222,899	873,222,899	873,222,899
Equipment & Repairs	1,421,979	1,496,021	1,350,892	1,350,892
Claims & Miscellaneous	4,770	5,100	5,100	5,100
Licenses, Permits, Refunds & Other	3,051,160,682	2,948,388,744	2,874,744,022	2,875,293,411
State Aid & Credits	327,846,898	323,390,000	213,390,000	215,240,000
Appropriation Transfer Out Authorized per 8.39	29,986	0	0	0
Appropriations	1,375,775	1,375,775	1,375,775	1,375,775
Reversions	875,148	0	0	0
Balance Carry Forward	120,674,571	120,529,444	0	120,529,444
<b>Total Expenditures</b>	<b>4,430,239,244</b>	<b>4,302,670,675</b>	<b>3,998,351,380</b>	<b>4,121,280,213</b>
Full Time Equivalents	301	328	328	328

## Appropriations from General Fund

Appropriations	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Revenue, Department of	15,149,692	15,149,692	15,149,692	15,149,692
Ag Land Tax Credit	39,098,532	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property Tax Replacement	152,106,228	152,114,544	78,469,822	79,019,211
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	125,000,000
Printing Cigarette Stamps	111,804	124,652	124,652	124,652
Homestead Tax Credit Aid	139,836,557	144,740,000	144,740,000	146,740,000
Elderly & Disabled Property Tax Credit	14,360,986	17,910,000	17,910,000	17,820,000
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525
Military Service Tax Refunds	1,696,053	1,640,000	1,640,000	1,580,000
<b>Total Revenue, Department of</b>	<b>487,377,377</b>	<b>495,796,413</b>	<b>422,151,691</b>	<b>424,551,080</b>

## Appropriations from Other Funds

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

## Appropriations Detail

### Revenue, Department of

#### General Fund

#### Appropriation Description

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

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

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

### Revenue, Department of Financial Summary

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	23,638	145,129	0	0
Appropriation	15,149,692	15,149,692	15,149,692	15,149,692
Intra State Receipts	15,142,942	18,240,208	18,240,208	18,240,208
Reimbursement from Other Agencies	42,252	29,000	29,000	29,000
Gov Fund Type Transfers - Other Agencies	1,170,455	1,466,000	1,466,000	1,466,000
Refunds & Reimbursements	2,956	2,720	2,720	2,720
<b>Total Resources</b>	<b>31,531,935</b>	<b>35,032,749</b>	<b>34,887,620</b>	<b>34,887,620</b>
<b>Expenditures</b>				
Personal Services-Salaries	14,771,557	15,606,574	15,606,574	15,606,574
Personal Travel In State	18,746	31,500	31,500	31,500
State Vehicle Operation	6,008	8,300	8,300	8,300
Personal Travel Out of State	0	69,500	69,500	69,500
Office Supplies	96,317	116,303	116,303	116,303

## Revenue, Department of Financial Summary (Continued)

Object Class	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment Maintenance Supplies	9,728	11,000	11,000	11,000
Printing & Binding	127,855	130,394	130,394	130,394
Postage	798,089	752,360	752,360	752,360
Communications	427,590	408,837	408,837	408,837
Rentals	159,203	162,105	162,105	162,105
Professional & Scientific Services	65,165	45,200	45,200	45,200
Outside Services	3,350,014	3,459,449	3,459,449	3,459,449
Advertising & Publicity	584	500	500	500
Outside Repairs/Service	15,759	1,000	1,000	1,000
Reimbursement to Other Agencies	372,964	440,324	440,324	440,324
ITS Reimbursements	4,787,839	5,124,636	5,124,636	5,124,636
IT Outside Services	4,165,106	6,467,406	6,467,406	6,467,406
Gov Fund Type Transfers - Attorney General Services	1,001,976	1,070,905	1,070,905	1,070,905
Gov Fund Type Transfers - Other Agencies Services	14,562	62,500	62,500	62,500
Office Equipment	11,344	0	0	0
Equipment - Non-Inventory	53,559	21,500	21,500	21,500
IT Equipment	881,403	956,774	811,645	811,645
Other Expense & Obligations	3,357	3,682	3,682	3,682
Licenses	413	0	0	0
Fees	70,000	80,000	80,000	80,000
Refunds-Other	2,556	2,000	2,000	2,000
Appropriation Transfer Out Authorized per 8.39	29,986	0	0	0
Balance Carry Forward (Approps)	145,129	0	0	0
Reversions	145,129	0	0	0
<b>Total Expenditures</b>	<b>31,531,935</b>	<b>35,032,749</b>	<b>34,887,620</b>	<b>34,887,620</b>

## Ag Land Tax Credit

### General Fund

### Appropriation Description

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

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

### Ag Land Tax Credit Financial Summary

Object Class	FY 2021 Actuals	FY 2022	FY 2023	FY 2023
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	39,100,000	39,100,000	39,100,000	39,100,000
Estimated Revisions	(1,468)	0	0	0
Total Resources	39,098,532	39,100,000	39,100,000	39,100,000
Expenditures				
State Aid	39,098,532	39,100,000	39,100,000	39,100,000
Total Expenditures	39,098,532	39,100,000	39,100,000	39,100,000



## Commercial and Industrial Property Tax Replacement

### General Fund

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

### Appropriation Description

Standing unlimited appropriation to pay for the Commercial/Industrial Property Tax Replacement

## Commercial and Industrial Property Tax Replacement Financial Summary

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Appropriation	152,114,544	152,114,544	78,469,822	79,019,211
Estimated Revisions	(8,316)	0	0	0
<b>Total Resources</b>	<b>152,106,228</b>	<b>152,114,544</b>	<b>78,469,822</b>	<b>79,019,211</b>
<b>Expenditures</b>				
Refunds-Other	152,106,228	152,114,544	78,469,822	79,019,211
<b>Total Expenditures</b>	<b>152,106,228</b>	<b>152,114,544</b>	<b>78,469,822</b>	<b>79,019,211</b>

**Business Property Tax Credit**

for the business property tax credit. (Iowa Code 426C.2)

General Fund

**Appropriation Description**

Standing Limited appropriation from the General Fund to the Business Property Tax Credit fund to pay

**Business Property Tax Credit Financial Summary**

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

## Printing Cigarette Stamps

### General Fund

### Appropriation Description

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

### Printing Cigarette Stamps Financial Summary

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Appropriation	124,652	124,652	124,652	124,652
Estimated Revisions	(12,848)	0	0	0
<b>Total Resources</b>	<b>111,804</b>	<b>124,652</b>	<b>124,652</b>	<b>124,652</b>
<b>Expenditures</b>				
Printing & Binding	110,568	123,416	123,416	123,416
Gov Fund Type Transfers - Other Agencies Services	1,236	1,236	1,236	1,236
<b>Total Expenditures</b>	<b>111,804</b>	<b>124,652</b>	<b>124,652</b>	<b>124,652</b>

## Homestead Tax Credit Aid

### General Fund

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

### Appropriation Description

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

### Homestead Tax Credit Aid Financial Summary

Object Class	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	139,984,518	144,740,000	144,740,000	146,740,000
Estimated Revisions	(147,961)	0	0	0
Intra State Receipts	2,799,690	0	0	0
<b>Total Resources</b>	<b>142,636,247</b>	<b>144,740,000</b>	<b>144,740,000</b>	<b>146,740,000</b>
<b>Expenditures</b>				
State Aid	142,636,247	144,740,000	144,740,000	146,740,000
<b>Total Expenditures</b>	<b>142,636,247</b>	<b>144,740,000</b>	<b>144,740,000</b>	<b>146,740,000</b>

## Elderly & Disabled Property Tax Credit

meet age and disability requirements and submit a proper claim.

General Fund

### Appropriation Description

A standing limited appropriation to provide for refunds of property taxes to those individuals who

### Elderly & Disabled Property Tax Credit Financial Summary

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Appropriation	20,500,000	17,910,000	17,910,000	17,820,000
Estimated Revisions	(6,139,014)	0	0	0
Intra State Receipts	2,460,000	0	0	0
<b>Total Resources</b>	<b>16,820,986</b>	<b>17,910,000</b>	<b>17,910,000</b>	<b>17,820,000</b>
<b>Expenditures</b>				
State Aid	16,820,986	17,910,000	17,910,000	17,820,000
<b>Total Expenditures</b>	<b>16,820,986</b>	<b>17,910,000</b>	<b>17,910,000</b>	<b>17,820,000</b>

## Tobacco Reporting Requirements

General Fund

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

### Appropriation Description

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

### Tobacco Reporting Requirements Financial Summary

Object Class	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	17,525	17,525	17,525	17,525
Total Resources	17,525	17,525	17,525	17,525
<b>Expenditures</b>				
Personal Services-Salaries	17,017	17,025	17,025	17,025
Personal Travel In State	422	0	0	0
Personal Travel Out of State	86	500	500	500
Total Expenditures	17,525	17,525	17,525	17,525

## Refund Cigarette Stamps

### General Fund

#### Appropriation Description

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

#### Refund Cigarette Stamps Financial Summary

Object Class	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Income Offsets	81,124	300,000	300,000	300,000
Total Resources	81,124	300,000	300,000	300,000
Expenditures				
Refunds-Other	81,124	300,000	300,000	300,000
Total Expenditures	81,124	300,000	300,000	300,000

## Refund Income Corp & Franchise Sale

### General Fund

### Appropriation Description

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

### Refund Income Corp & Franchise Sale Financial Summary

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	3,333,179	3,600,000	3,600,000	3,600,000
Income Offsets	1,108,438,239	1,110,600,000	1,110,600,000	1,110,600,000
<b>Total Resources</b>	<b>1,111,771,418</b>	<b>1,114,200,000</b>	<b>1,114,200,000</b>	<b>1,114,200,000</b>
<b>Expenditures</b>				
Refunds-Income Tax	945,928,446	940,000,000	940,000,000	940,000,000
Refunds-Sales Tax	31,747,512	35,000,000	35,000,000	35,000,000
Refunds-Other	4,904,702	8,200,000	8,200,000	8,200,000
Refunds-Income Tax Corporation	84,345,439	95,000,000	95,000,000	95,000,000
Refunds-Use Tax	27,043,015	26,000,000	26,000,000	26,000,000
Refunds-Franchise Tax Refunds	17,802,305	10,000,000	10,000,000	10,000,000
<b>Total Expenditures</b>	<b>1,111,771,418</b>	<b>1,114,200,000</b>	<b>1,114,200,000</b>	<b>1,114,200,000</b>



## Tobacco Products Tax Refund

### General Fund

#### Appropriation Description

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

#### Tobacco Products Tax Refund Financial Summary

<b>Object Class</b>	<b>FY 2021 Actuals</b>	<b>FY 2022 Current Year Budget Estimate</b>	<b>FY 2023 Total Department Request</b>	<b>FY 2023 Total Governor's Recommended</b>
<b>Resources</b>				
Income Offsets	4,035,224	100,000	100,000	100,000
<b>Total Resources</b>	<b>4,035,224</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Expenditures</b>				
Refunds-Other	4,035,224	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>4,035,224</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

## Inheritance Refund

### General Fund

### Appropriation Description

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

### Inheritance Refund Financial Summary

Object Class	FY 2021 Actuals	FY 2022	FY 2023	FY 2023
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Income Offsets	1,912,619	2,000,000	2,000,000	2,000,000
<b>Total Resources</b>	<b>1,912,619</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Expenditures</b>				
Refunds-Other	1,912,619	2,000,000	2,000,000	2,000,000
<b>Total Expenditures</b>	<b>1,912,619</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

## School Infrastructure Transfer

General Fund

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

### Appropriation Description

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

### School Infrastructure Transfer Financial Summary

Object Class	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Income Offsets	560,425,201	511,000,000	511,000,000	511,000,000
<b>Total Resources</b>	<b>560,425,201</b>	<b>511,000,000</b>	<b>511,000,000</b>	<b>511,000,000</b>
<b>Expenditures</b>				
Intra-State Transfers	22,932,223	11,000,000	11,000,000	11,000,000
Refunds-Local Option	537,492,978	500,000,000	500,000,000	500,000,000
<b>Total Expenditures</b>	<b>560,425,201</b>	<b>511,000,000</b>	<b>511,000,000</b>	<b>511,000,000</b>

**Military Service Tax Refunds**

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

General Fund

**Appropriation Description**

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

**Military Service Tax Refunds Financial Summary**

Object Class	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,700,500	1,640,000	1,640,000	1,580,000
Estimated Revisions	(4,447)	0	0	0
<b>Total Resources</b>	<b>1,696,053</b>	<b>1,640,000</b>	<b>1,640,000</b>	<b>1,580,000</b>
<b>Expenditures</b>				
State Aid	1,696,053	1,640,000	1,640,000	1,580,000
<b>Total Expenditures</b>	<b>1,696,053</b>	<b>1,640,000</b>	<b>1,640,000</b>	<b>1,580,000</b>

## Tax Gap Collections

### General Fund

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

### Appropriation Description

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

## Tax Gap Collections Financial Summary

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Multi Suspense	26,971,132	31,171,551	31,171,551	31,171,551
Gov Fund Type Transfers - Other Agencies	6,000	6,000	6,000	6,000
<b>Total Resources</b>	<b>26,977,132</b>	<b>31,177,551</b>	<b>31,177,551</b>	<b>31,177,551</b>
<b>Expenditures</b>				
Personal Services-Salaries	14,155,182	16,762,081	16,762,081	16,762,081
Personal Travel In State	3,534	12,000	12,000	12,000
State Vehicle Operation	3,171	6,000	6,000	6,000
Depreciation	5,064	2,725	2,725	2,725
Personal Travel Out of State	0	19,700	19,700	19,700
Office Supplies	45,201	53,568	53,568	53,568
Printing & Binding	63,173	77,106	77,106	77,106
Postage	432,338	462,640	462,640	462,640
Communications	80,016	79,920	79,920	79,920
Rentals	36,877	36,236	36,236	36,236
Professional & Scientific Services	345,943	345,000	345,000	345,000
Outside Services	1,465	1,571	1,571	1,571
Advertising & Publicity	92	0	0	0
Reimbursement to Other Agencies	331,109	480,756	480,756	480,756
ITS Reimbursements	3,549,250	4,513,586	4,513,586	4,513,586
IT Outside Services	6,804,810	7,144,675	7,144,675	7,144,675
Gov Fund Type Transfers - Attorney General Services	626,943	647,522	647,522	647,522
Gov Fund Type Transfers - Other Agencies Services	15,877	13,300	13,300	13,300
Office Equipment	1,980	0	0	0
Equipment - Non-Inventory	27,140	1,500	1,500	1,500
IT Equipment	446,553	516,247	516,247	516,247
Other Expense & Obligations	1,413	1,418	1,418	1,418
<b>Total Expenditures</b>	<b>26,977,132</b>	<b>31,177,551</b>	<b>31,177,551</b>	<b>31,177,551</b>

## Homestead Tax Credit Aid - TPRF

Taxpayer Trust Fund

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

### Appropriation Description

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

### Homestead Tax Credit Aid - TPRF Financial Summary

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

## Elderly & Disabled Property Tax Credit - TPRF

Taxpayer Trust Fund

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

### Appropriation Description

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

### Elderly & Disabled Property Tax Credit - TPRF Financial Summary

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

**Motor Veh Fuel Tx-Admin Approp**

MVFT-Unapportioned

**Appropriation Description**

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

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

**Motor Veh Fuel Tx-Admin Approp Financial Summary**

Object Class	FY 2021	FY 2022	FY 2023	FY 2023
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,305,775	1,305,775	1,305,775	1,305,775
Total Resources	1,305,775	1,305,775	1,305,775	1,305,775
<b>Expenditures</b>				
Intra-State Transfers	575,756	1,305,775	1,305,775	1,305,775
Reversions	730,019	0	0	0
Total Expenditures	1,305,775	1,305,775	1,305,775	1,305,775



## Tax System Modernization

### Technology Reinvestment Fund

#### Appropriation Description

To fund the Tax System Modernization.

#### Tax System Modernization Financial Summary

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

## Fund Detail

### Revenue, Department of Fund Detail

Funds	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
Revenue, Department of	2,205,381,291	2,122,837,419	1,892,307,975	2,012,837,419
Security Deposit	20,500	20,600	100	20,600
Sales Tax Increment Fund	31,725,802	30,967,586	30,000,000	30,967,586
Business Property Tax Credit Fund	127,235,746	127,317,137	125,007,000	127,317,137
Local Government Relief Payments	115,000,000	0	0	0
ARP Non-Entitlement Unit	0	110,000,000	0	0
Raceway Facilities Tax Rebate Fund	92,679	100,000	100,000	100,000
Baseball and Softball Complex Tax Rebates	197,756	200,000	200,000	200,000
Litigation Fund	619,497	630,205	40,000	630,205
Local Income Surtax Fund	81,050	85,000	85,000	85,000
Local Transit Guest Tax	46,597,611	45,000,000	45,000,000	45,000,000
Local Sales and Services Tax	1,072,816,759	1,002,843,693	926,300,000	1,002,843,693
County Endowment Fund	12,666,127	10,071,048	10,070,000	10,071,048
Revenue Department Clearing	1,696,736	1,700,450	1,700,100	1,700,450
MVFT-Unapportioned	744,155,439	738,301,941	701,305,775	738,301,941
Motor Vehicle Fuel Tax-Refund	50,694,219	52,494,759	50,000,000	52,494,759
State Reinvestment District Fund	1,781,369	3,105,000	2,500,000	3,105,000

### Sales Tax Increment Fund

#### Fund Description

Sales Tax Increment Fund

#### Sales Tax Increment Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,476,711	967,586	0	967,586
Sales Tax Quarterly	27,249,090	30,000,000	30,000,000	30,000,000
Total Sales Tax Increment Fund	31,725,802	30,967,586	30,000,000	30,967,586
<b>Expenditures</b>				
Refunds-Sales Tax	30,758,216	30,000,000	30,000,000	30,000,000
Balance Carry Forward (Funds)	967,586	967,586	0	967,586
Total Sales Tax Increment Fund	31,725,802	30,967,586	30,000,000	30,967,586

### Business Property Tax Credit Fund

#### Fund Description

Business Property Tax Credit Fund

## Business Property Tax Credit Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,228,069	2,310,137	0	2,310,137
Intra State Receipts	125,000,000	125,000,000	125,000,000	125,000,000
Interest	7,677	7,000	7,000	7,000
Total Business Property Tax Credit Fund	127,235,746	127,317,137	125,007,000	127,317,137
<b>Expenditures</b>				
Refunds-Other	124,925,609	125,007,000	125,007,000	125,007,000
Balance Carry Forward (Funds)	2,310,137	2,310,137	0	2,310,137
Total Business Property Tax Credit Fund	127,235,746	127,317,137	125,007,000	127,317,137

## Raceway Facilities Tax Rebate Fund

raceway facilities. State sales tax revenues transferred pursuant to section 423.2, subsection 11, paragraph b, subsection 7).

### Fund Description

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

## Raceway Facilities Tax Rebate Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	19,342	0	0	0
Sales Tax Quarterly	73,337	100,000	100,000	100,000
Total Raceway Facilities Tax Rebate Fund	92,679	100,000	100,000	100,000
<b>Expenditures</b>				
Refunds-Sales Tax	92,679	100,000	100,000	100,000
Total Raceway Facilities Tax Rebate Fund	92,679	100,000	100,000	100,000

## Baseball and Softball Complex Tax Rebates

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

### Fund Description

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

## Baseball and Softball Complex Tax Rebates Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Sales Tax Quarterly	197,756	200,000	200,000	200,000
Total Baseball and Softball Complex Tax Rebates	197,756	200,000	200,000	200,000
<b>Expenditures</b>				
Refunds-Sales Tax	197,756	200,000	200,000	200,000
Total Baseball and Softball Complex Tax Rebates	197,756	200,000	200,000	200,000

## County Endowment Fund

### Fund Description

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

### County Endowment Fund Detail

Object Class	FY 2021 Actuals	FY 2022 Current Year Budget Estimate	FY 2023 Total Department Request	FY 2023 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	55,981	1,048	0	1,048
Pari-Mutuel Receipts	12,588,780	10,053,000	10,053,000	10,053,000
Interest	16,853	17,000	17,000	17,000
Reversions	4,513	0	0	0
Total County Endowment Fund	12,666,127	10,071,048	10,070,000	10,071,048
<b>Expenditures</b>				
State Aid	12,595,079	10,000,000	10,000,000	10,000,000
Appropriation	70,000	70,000	70,000	70,000
Balance Carry Forward (Funds)	1,048	1,048	0	1,048
Total County Endowment Fund	12,666,127	10,071,048	10,070,000	10,071,048