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Department of Management Operations —
Road Use Tax Fund (RUTF)

Purpose and History

The Department of Management (DOM) integrates the budgeting process with the planning for decision making within the Executive Branch. Pursuant to Iowa Code chapter 8, the Department's key duties are to direct enterprise and governance planning, operate as a finance and accountability center, and act as a coordinator of the implementation of the Governor's agenda. Beginning in 2022, the DOM also houses the Office of the Chief Information Officer. The DOM provides the following services:

- Revenue estimating and forecasting.
- Budget development and oversight.
- Local government budget support.
- Collective bargaining support.

Beginning in 1990, a portion of the RUTF has been appropriated annually to the operations budget of the DOM. The RUTF was established to receive all net proceeds of motor vehicle registration fees under Iowa Code chapter 321 and motor fuel tax or license fees under Iowa Code chapter 452A, as well as revenue derived from use and excise taxes collected under Iowa Code chapter 423C and Iowa Code sections 423.26 and 423.26A. The appropriation from the RUTF is used to fund support and services provided to the Department of Transportation (DOT), as well as salaries and other miscellaneous expenses.

Funding

In addition to the RUTF support, the DOM receives approximately 50.0% of its budgetary funding from a General Fund appropriation and the remainder from various agency reimbursements.

Related Statutes and Administrative Rules

Iowa Code chapters 8, 321, 423C, and 452A
Iowa Code sections 423.26 and 423.26A

Budget Unit Number

5320D230810

1443635

More Information

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