

FILED MAR 3 1994

1                   SENATE CONCURRENT RESOLUTION NO. 108  
2                   BY COMMITTEE ON TRANSPORTATION  
3                   (SUCCESSOR TO SSB 2144)  
4 A Concurrent Resolution relating to state and federal  
5 fuel tax collections.  
6       WHEREAS, federal and state fuel tax collections  
7 total approximately \$50 billion per year; and  
8       WHEREAS, theft of fuel tax collections is estimated  
9 at up to \$2 billion per year; and  
10       WHEREAS, the federal Intermodal Surface  
11 Transportation Efficiency Act authorized \$7.5 million  
12 per year to finance a cooperative effort between the  
13 Federal Highway Administration and the Internal  
14 Revenue Service to recover stolen and unpaid fuel tax  
15 collections and deter theft, but the Federal Highway  
16 Administration has been permitted to spend only \$5  
17 million of the amount authorized; and  
18       WHEREAS, the audits conducted with these limited  
19 funds have recouped more than \$200 million in diesel  
20 fuel tax collections alone and recovered an average of  
21 \$38,000 per audit; and  
22       WHEREAS, actual experience shows a return of an  
23 additional \$39 in tax receipts for each additional  
24 dollar spent on auditing; and  
25       WHEREAS, state actions such as moving the point of  
26 fuel tax collection have brought substantial increases  
27 in fuel tax collection; NOW THEREFORE,  
28       BE IT RESOLVED BY THE SENATE, THE HOUSE OF  
29 REPRESENTATIVES CONCURRING, That the American  
30 Association of State Highway and Transportation

SCR 108

1 Officials' (AASHTO) Committee on Boards and  
2 Commissions recommends that state transportation  
3 boards and commissions and chief administrative  
4 officers take action adopting resolutions addressed to  
5 United States Department of Transportation Secretary  
6 Federico Pena, and to Iowa's congressional delegation  
7 urging that the entire \$7.5 million authorized for the  
8 joint Federal Highway Administration and the Internal  
9 Revenue Service audit effort be made available.

10 BE IT FURTHER RESOLVED, That copies of this  
11 resolution be sent to Mr. Darrel Rensink, Director of  
12 the State Department of Transportation, and to the  
13 members of the State Transportation Commission to be  
14 distributed to the appropriate state transportation  
15 officials; and

16 BE IT FURTHER RESOLVED, That copies of this  
17 resolution be sent to Iowa's congressional delegation,  
18 Senators Tom Harkin and Charles Grassley and  
19 Representatives Neal Smith, Jim Leach, Jim Ross  
20 Lightfoot, Fred Grandy, and Jim Nussle; and

21 BE IT FURTHER RESOLVED, That copies of this  
22 resolution be sent to the Secretary of the United  
23 States Department of Transportation, Federico Pena.

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## SENATE CONCURRENT RESOLUTION 108

S-5375

1 Amend Senate Concurrent Resolution 108 as follows:

2 1. By striking page 1, line 10 through page 2,  
3 line 23 and inserting the following:

4 "WHEREAS, the United States Environmental  
5 Protection Agency has mandated that colored dyes be  
6 added to various types of diesel fuels in order to  
7 attempt to regulate not only sulfur content but also  
8 to regulate off-road fuel use in vehicles which travel  
9 roads; and

10 WHEREAS, these rules create an impracticable  
11 situation in regards to storage of fuel at farm sites  
12 and at wholesale and retail establishments; and

13 WHEREAS, these rules create an almost impossible  
14 task of bringing farm equipment and farm vehicles  
15 within compliance whereby a person could operate farm  
16 equipment with certain fuels in the fields but could  
17 not operate upon the roadways with the same fuels; NOW  
18 THEREFORE,

19 BE IT RESOLVED BY THE SENATE, THE HOUSE OF  
20 REPRESENTATIVES CONCURRING, That the General Assembly  
21 is in opposition to the impracticable situation which  
22 is created by the formulation of these rules and would  
23 encourage their amendment or repeal; and

24 BE IT FURTHER RESOLVED, That enrolled copies of  
25 this resolution be sent to Iowa's congressional  
26 delegation, Senator Tom Harkin, Senator Charles  
27 Grassley, Representative Neal Smith, Representative  
28 Jim Leach, Representative Jim Ross Lightfoot,  
29 Representative Fred Grandy, and Representative Jim  
30 Nussle.

31 BE IT FURTHER RESOLVED, That a copy of this  
32 resolution be sent to Ms. Carol Browner, the  
33 Administrator of the United States Environmental  
34 Protection Agency."

By MERLIN E. BARTZ

S-5375 FILED MARCH 30, 1994

*Withdrawn*  
4-8-94  
(P. 1098)

Lloyd-Jones. chair  
Dieleman  
Kersten

SSB. 2144

New Transportation

1 SENATE CONCURRENT RESOLUTION NO. 108  
2 BY (PROPOSED COMMITTEE ON TRANSPORTATION RESOLUTION  
3 BY CHAIRPERSON LLOYD-JONES)  
4 A Concurrent Resolution relating to state and federal  
5 fuel tax collections.  
6 WHEREAS, federal and state fuel tax collections total  
7 approximately \$50 billion per year; and  
8 WHEREAS, theft of fuel tax collections is estimated at up to  
9 \$2 billion per year; and  
10 WHEREAS, the federal Intermodal Surface Transportation  
11 Efficiency Act authorized \$7.5 million per  
12 year to finance a cooperative effort between the Federal Highway  
13 Administration and the Internal Revenue Service to recover  
14 stolen and unpaid fuel tax collections and deter theft, but the  
15 Federal Highway Administration has been permitted to spend only  
16 \$5 million of the amount authorized; and  
17 WHEREAS, the audits conducted with these limited funds have  
18 recouped more than \$200 million in diesel fuel  
19 tax collections alone and recovered an average of \$38,000  
20 per audit; and  
21 WHEREAS, actual experience shows a return of an additional  
22 \$39 in tax receipts for each additional dollar  
23 spent on auditing; and  
24 WHEREAS, state actions such as moving the point of fuel tax  
25 collection have brought substantial increases in fuel tax  
26 collection; NOW THEREFORE,  
27 BE IT RESOLVED BY THE SENATE, THE HOUSE OF REPRESENTATIVES  
28 CONCURRING, That the American Association of State Highway and  
29 Transportation Officials' (AASHTO) Committee on Boards and  
30 Commissions recommends that state transportation boards and

1 commissions and chief administrative officers take action  
2 adopting resolutions addressed to United States  
3 Department of Transportation  
4 Secretary Federico Pena, and to Iowa's congressional delegation  
5 urging that the entire \$7.5 million  
6 authorized for the joint Federal Highway Administration and the  
7 Internal Revenue Service audit effort be made available.

8 BE IT FURTHER RESOLVED, That copies of this resolution be sent  
9 to Mr. Darrel Rensink, Director of the State Department of  
10 Transportation, and to the members of the State Transportation  
11 Commission to be distributed to the appropriate state  
12 transportation officials; and

13 BE IT FURTHER RESOLVED, That copies of this resolution be sent  
14 to Iowa's congressional delegation, Senators Tom Harkin and  
15 Charles Grassley and Representatives Neal Smith, Jim Leach, Jim  
16 Ross Lightfoot, Fred Grandy, and Jim Nussle; and

17 BE IT FURTHER RESOLVED, That copies of this resolution be sent  
18 to the Secretary of the United States Department of Transportation  
19 Federico Pena.

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