

312.5 Division of farm-to-market road funds.

1. The road use tax funds credited to the farm-to-market road fund and federal aid secondary road funds received by the state by the treasurer of state are hereby divided as follows, and are to be known respectively as:

a. Need allotment farm-to-market road funds, seventy percent; and

b. Area allotment farm-to-market road funds, thirty percent.

2. All farm-to-market road funds, except funds which under section 310.20 come from any county's allotment of the road use tax funds, shall be allotted among the counties by the department.

3. Area allotment farm-to-market road funds shall be allotted among all the counties of the state in the ratio that the area of each county bears to the total area of the whole state.

4. Need allotment farm-to-market road funds shall be allotted among the counties in the ratio that the needs of the farm-to-market roads in each county bear to the total needs of the farm-to-market roads in the state for each fiscal year based upon the total needs of the farm-to-market roads in the state as shown in the latest quadrennial need study report developed by the state department of transportation, and which is on record at the department.

"Latest quadrennial need study report" includes the annual recalculation of construction and maintenance needs of roads whose jurisdiction has been transferred from the department to a county or from a county to the department during the prior year as recalculated pursuant to section 307.22, subsection 7.

[C39, § **4686.05**; C46, § 310.5; C50, § 308A.5; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 312.5]

84 Acts, ch 1219, § 19; 90 Acts, ch 1267, § 32; 91 Acts, ch 258, § 45; 92 Acts, ch 1100, § 4; 92 Acts, ch 1238, § 28, 46; 2002 Acts, ch 1063, §13, 16