
FISCAL UPDATE Article

Fiscal Services Division

December 30, 2024



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FUEL DISTRIBUTION PERCENTAGE FORMULA REVIEW COMMITTEE — 2024

The Fuel Distribution Percentage Formula Review Committee was established as a permanent statutory committee pursuant to Iowa Code section [452A.3\(1\)\(c\)](#). The Committee is required to conduct a review of the fuel distribution percentage formulas, with assistance from the departments of Revenue and Transportation, and submit a status report to the General Assembly no later than January 1, 2025, with additional reports due every fifth year thereafter.

The Committee met on December 6, 2024, and received the following presentations:

- Iowa Department of Transportation, presented by Stuart Anderson, Transportation Development Division Director.
- Iowa Department of Revenue, presented by Matt Bishop, Policy Director — Sales and Excise Taxes, and Scott Fisher, Management Analyst — Alcohol and Tax Compliance Division.

The Committee discussed the fuel distribution percentage formula and considered recommendations.

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