

## Historical Overview of Iowa Tax Rates

| Tax Year | Income Tax Rate |            | Sales & Use Tax | Cigarette Tax Per Pack | Fuel Tax (Per Gallon) |             |
|----------|-----------------|------------|-----------------|------------------------|-----------------------|-------------|
|          | Personal        | Corporate  |                 |                        | Motor Fuel            | Diesel Fuel |
| 1980     | 0.50-13.0 %     | 6.0-12.0 % | 3.0 %           | \$ 0.18                | \$ 0.130              | \$ 0.135    |
| 1981     | 0.50-13.0       | 6.0-12.0   | 3.0             | 0.18                   | 0.130                 | 0.135       |
| 1982     | 0.50-13.0       | 6.0-12.0   | 3.0             | 0.18                   | 0.130                 | 0.155       |
| 1983     | 0.50-13.0       | 6.0-12.0   | 4.0             | 0.18                   | 0.130                 | 0.155       |
| 1984     | 0.50-13.0       | 6.0-12.0   | 4.0             | 0.26                   | 0.150                 | 0.165       |
| 1985     | 0.50-13.0       | 6.0-12.0   | 4.0             | 0.26                   | 0.150                 | 0.165       |
| 1986     | 0.50-13.0       | 6.0-12.0   | 4.0             | 0.26                   | 0.160                 | 0.175       |
| 1987     | 0.40-9.98       | 6.0-12.0   | 4.0             | 0.26                   | 0.160                 | 0.185       |
| 1988     | 0.40-9.98       | 6.0-12.0   | 4.0             | 0.34                   | 0.180                 | 0.205       |
| 1989     | 0.40-9.98       | 6.0-12.0   | 4.0             | 0.31                   | 0.200                 | 0.225       |
| 1990     | 0.40-9.98       | 6.0-12.0   | 4.0             | 0.31                   | 0.200                 | 0.225       |
| 1991     | 0.40-9.98       | 6.0-12.0   | 4.0             | 0.36                   | 0.200                 | 0.225       |
| 1992     | 0.40-9.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 1993     | 0.40-9.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 1994     | 0.40-9.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 1995     | 0.40-9.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 1996     | 0.40-9.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 1997     | 0.40-9.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 1998     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 1999     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 2000     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 2001     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 2002     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.200                 | 0.225       |
| 2003     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.201                 | 0.225       |
| 2004     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.203                 | 0.225       |
| 2005     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.205                 | 0.225       |
| 2006     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.207                 | 0.225       |
| 2007     | 0.36-8.98       | 6.0-12.0   | 5.0             | 0.36                   | 0.210                 | 0.225       |
| 2008     | 0.36-8.98       | 6.0-12.0   | 5.0             | 1.36                   | 0.207                 | 0.225       |
| 2009     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.210                 | 0.225       |
| 2010     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.210                 | 0.225       |
| 2011     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.210                 | 0.225       |
| 2012     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.210                 | 0.225       |
| 2013     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.210                 | 0.225       |
| 2014     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.210                 | 0.225       |
| 2015     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.310                 | 0.325       |
| 2016     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.307                 | 0.325       |
| 2017     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.305                 | 0.325       |
| 2018     | 0.36-8.98       | 6.0-12.0   | 6.0             | 1.36                   | 0.307                 | 0.325       |
| 2019     | 0.33-8.53       | 6.0-12.0   | 6.0             | 1.36                   | 0.305                 | 0.325       |

### Notes:

- 1) A local option sales tax of up to 1.0% was originally authorized in 1985. An additional 1.0% local option sales tax for school infrastructure was approved in 1998. The local option sales tax for school infrastructure was changed to a statewide tax effective July 1, 2008.
- 2) Ethanol blended fuels are currently taxed at \$0.290 per gallon.
- 3) A fuel tax rate increase was effective March 1, 2015.