

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
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
2020	0.33-8.53	6.0-12.0	6.0	1.36	0.300	0.325
2021	0.33-8.53	5.5-9.8	6.0	1.36	0.300	0.325
2022	0.33-8.53	5.5-9.8	6.0	1.36	0.300	0.325
2023	4.40-6.00	5.5-8.4	6.0	1.36	0.300	0.325
2024	4.40-5.70	5.5-7.1	6.0	1.36	0.300	0.325
2025	3.80	5.5-7.1	6.0	1.36	0.300	0.325
2026	3.80	5.5-7.1	6.0	1.36	0.300	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) Beginning July 1, 2026, ethanol blended fuels are currently taxed at \$0.280 or \$0.300 per gallon, depending on alcohol content.