

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
1975	0.50-13.0 %	6.0-10.0 %	3.0 %	\$ 0.13	\$ 0.070	\$ 0.080
1978	0.50-13.0	6.0-10.0	3.0	0.13	0.085	0.100
1979	0.50-13.0	6.0-10.0	3.0	0.13	0.100	0.115
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
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

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.