



[SF 2297](#) – License Plates, The Corn State (LSB6324SV)  
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 Fiscal Note Version – New

**Description**

[Senate File 2297](#) creates a “The Corn State” license plate and requires the Department of Transportation (DOT) to design the plate. The plate requires two fees, an initial special fee of \$35 and an annual special fee of \$10. These fees are deposited in the Road Use Tax Fund (RUTF). The Bill also allows for a personalized “The Corn State” plate for an additional initial fee of \$25 and an additional annual renewal fee of \$5. Personalized plates are currently established under Iowa Code section [321.34\(5\)](#).

**Background**

The State of Iowa currently has over 70 types of specialty license plates that citizens may select. Over 221,000 of the 4.5 million vehicles registered in Iowa have specialty plates. The top 16 plate types account for 86.1% of all specialty plates issued in Iowa. The top 16 license plates in Iowa are listed below. However, there are over 50 types not represented in the data below that have far fewer plates issued.

Top 16 Iowa Specialty Plates			
Blackout	93,634	Business Trade	4,258
University of Iowa	25,617	DNR Pheasant	3,738
Iowa State University	16,740	DNR Deer	3,532
DNR Goldfinch	13,133	God Bless America	3,465
Fire Fighter	11,860	Fallen Peace Officer	2,957
Veteran	9,505	Univ. of Northern Iowa	2,219
Cattleman's	6,426	Breast Cancer	1,463
DNR Eagle	4,600	Share the Road	1,449

Note: Through December 2019.

**Assumptions**

- An estimated 6,000 “The Corn State” license plates will be issued within two years.
- This would make the plate as popular as the “Cattleman’s” plate currently issued by the DOT. It is estimated that 3,000 plates will be issued in FY 2021 and 3,000 plates will be issued in FY 2022. Approximately 30.0% of “The Corn State” plates will be personalized. This is similar to the percentage of other special plates that are personalized.

**Fiscal Impact**

[Senate File 2297](#) is estimated to increase revenue to the Road Use Tax Fund by \$127,500 in FY 2021, \$162,000 in FY 2022, and \$69,000 each year thereafter. The RUTF will fund plate production costs (Iowa Code section [312.2\(3\)](#)), but expenditure on these plates is expected to be minimal and can be attributed to implementation of the Bill only when individuals prematurely replace a license plate in order to replace it with a new plate.

Estimated Fiscal Impact	FY 2021	FY 2022	FY 2023	FY 2024
Existing Plates	-	3,000	6,000	6,000
New Plates Issued	3,000	3,000	-	-
Initial Special Fee	\$ 105,000	\$ 105,000	\$ -	\$ -
Annual Fee	-	30,000	60,000	60,000
Personalization Fees	22,500	27,000	9,000	9,000
RUTF Revenue	\$ 127,500	\$ 162,000	\$ 69,000	\$ 69,000

Estimated plate production expenses are \$13,500 in each FY 2021 and FY 2022. These expenses will be funded from the RUTF.

**Sources**

Iowa Department of Transportation  
LSA calculations

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/s/ Holly M. Lyons

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.