

MAR 7 1995

WAYS AND MEANS

HOUSE FILE 265

BY WITT

Passed House, Date _____ Passed Senate, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act transferring proceeds of excise taxes on sale of
2 snowmobile fuel to the special conservation fund.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

HF 265

1 Section 1. Section 452A.79, Code 1995, is amended by
2 adding the following new unnumbered paragraph:

3 NEW UNNUMBERED PARAGRAPH. All moneys derived from the
4 excise tax on the sale of motor fuel used in snowmobiles shall
5 be deposited in the special conservation fund and are subject
6 to appropriation by the general assembly to the department of
7 natural resources for use in the snowmobile program specified
8 in section 321G.7.

9 Sec. 2. NEW SECTION. 452A.83 TRANSFER TO SPECIAL
10 CONSERVATION FUND.

11 The treasurer of state shall transfer from the motor fuel.
12 tax fund to the special conservation fund created under
13 section 321G.7, that portion of the moneys collected under
14 this chapter which are attributable to motor fuel used in
15 snowmobiles, computed as follows:

16 1. Determine annually, during the first full business week
17 in April, the total number of snowmobiles which are registered
18 in the state.

19 2. Multiply the product of the total number of registered
20 snowmobiles and eighty-eight and seven-tenths gallons times
21 the amount of the excise tax charged per gallon of motor fuel
22 to obtain the total amount of excise tax paid on snowmobile
23 fuel.

24 3. Subtract from the total amount of excise tax paid on
25 snowmobile fuel an amount which represents three percent of
26 the total tax paid on snowmobile fuel, for payment of the
27 administrative costs, which shall be allocated to the
28 department of natural resources for administration of
29 snowmobile programs. All remaining moneys shall be
30 transferred to the special conservation fund for use in
31 snowmobile programs in the manner provided under section
32 321G.7.

33 EXPLANATION

34 This bill causes the revenue generated, due to the
35 imposition of the excise tax on the motor fuel used by

1 snowmobiles, to be deposited in the special conservation fund
2 for use by the department of natural resources for snowmobile
3 programs. Snowmobile programs are currently funded through
4 snowmobile registration fees. The funds that are generated by
5 the excise tax on snowmobile motor fuel are currently being
6 deposited in the motor fuel tax fund. A formula for
7 calculation of the amount of revenue attributable to motor
8 fuel consumption by snowmobiles is also contained in the bill.

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35