

FEB 11 1997  
WAYS AND MEANS

HOUSE FILE **197**  
BY BLODGETT

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to transferring proceeds of excise taxes from the  
2 sale of 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 197**

1 Section 1. NEW SECTION. 452A.83 TRANSFER TO SPECIAL  
2 CONSERVATION FUND.

3 Notwithstanding section 452A.79, unnumbered paragraph 1,  
4 and prior to the crediting of the revenue to the road use tax  
5 fund under section 452A.79, unnumbered paragraph 1, the  
6 treasurer of state shall credit to the special conservation  
7 fund created under section 321G.7, that portion of the moneys  
8 collected under this chapter which is attributable to motor  
9 fuel used in snowmobiles, which the treasurer shall compute as  
10 follows:

11 1. Determine annually, during the first full business week  
12 in April, the total number of snowmobiles which are registered  
13 in the state.

14 2. Multiply the product of the total number of registered  
15 snowmobiles and eighty-eight and seven-tenths gallons times  
16 the amount of the excise tax charged per gallon of motor fuel  
17 to obtain the total amount of excise tax paid on snowmobile  
18 fuel.

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

28 EXPLANATION

29 This bill causes the revenue generated from the imposition  
30 of the excise tax on the motor fuel used by snowmobiles to be  
31 deposited in the special conservation fund for use by the  
32 department of natural resources for snowmobile programs.  
33 Snowmobile programs are currently funded through snowmobile  
34 registration fees. The funds that are generated by the excise  
35 tax on snowmobile motor fuel are currently being deposited in

1 the motor fuel tax fund. A formula for calculation of the  
2 amount of revenue attributable to motor fuel consumption by  
3 snowmobiles is also contained in the bill.

- 4
- 5
- 6
- 7
- 8
- 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