Senate File 257 – Motor Vehicle Fuel Tax Update
Impact on the Primary Highways

Senate File 257 was signed into law in 2015, increasing gasoline taxes by 10 cents for consumers. Since enactment, revenue from motor fuel excise taxes has increased by an estimated $515.0 million. Iowa’s constitution mandates that all revenue from motor fuel excise taxes be deposited into the Road Use Tax Fund and used on highways. Senate File 257 requires that any increase in revenue to State and local authorities from motor fuel taxes be spent on critical road and bridge projects.

The Department of Transportation (DOT) estimates that there will be $517.7 million in increased revenue for programming between FY 2018 and FY 2022. The following map shows the estimated date and location of projects using this increase in revenue.

For more information, see the Fiscal Topic: Senate File 257 — Motor Vehicle Fuel Tax Update

Sources: Iowa DOT, LSA calculations
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