

	LOST Rate	Effective Date	LOST Sunset Date	FY06 LOST Revenue	FY06 Total Revenue	LOST \$ as % of Total Revenue	FY06 Tax Revenue	LOST \$ as % of Tax Revenue
<b>All Counties</b>	<b>82</b>	<b>-</b>	<b>21</b>	<b>60,238,906</b>	<b>1,673,308,583</b>	<b>3.6%</b>	<b>812,273,350</b>	<b>7.4%</b>
Adair*	1%	07/01/05	06/30/12	288,283	7,430,751	3.9%	3,297,472	8.7%
Adams*	-	-	-	0	4,944,155	0.0%	2,053,659	0.0%
Allamakee*	1%	10/01/97	12/31/14	220,324	10,162,038	2.2%	4,372,317	5.0%
Appanoose*	1%	07/01/04	06/30/13	614,149	8,914,824	6.9%	3,888,464	15.8%
Audubon*	1%	01/01/03	-	0	6,290,365	0.0%	2,790,666	0.0%
Benton*	-	-	-	0	13,199,339	0.0%	5,758,137	0.0%
Black Hawk*	1%	10/01/91	12/31/10	2,605,674	62,322,426	4.2%	28,548,172	9.1%
Boone*	1%	01/01/91	-	726,317	13,096,435	5.5%	6,117,527	11.9%
Bremer*	1%	07/01/03	06/30/23	659,080	12,150,217	5.4%	6,287,656	10.5%
Buchanan*	1%	07/01/03	-	707,774	13,260,277	5.3%	6,534,477	10.8%
Buena Vista*	1%	10/01/95	06/30/20	655,360	13,483,428	4.9%	6,577,532	10.0%
Butler*	1%	01/01/00	-	361,660	10,357,038	3.5%	3,923,243	9.2%
Calhoun*	-	-	-	0	11,993,972	0.0%	4,394,826	0.0%
Carroll*	1%	01/01/04	-	838,355	13,783,419	6.1%	6,244,524	13.4%
Cass*	1%	10/01/97	-	475,903	9,816,131	4.8%	4,321,827	11.0%
Cedar*	1%	07/01/06	-	624,620	14,592,625	4.3%	6,493,506	9.6%
Cerro Gordo*	1%	01/01/93	-	1,411,660	27,733,282	5.1%	13,122,298	10.8%
Cherokee*	1%	01/01/02	12/31/11	431,806	9,342,294	4.6%	3,663,265	11.8%
Chickasaw*	1%	04/01/97	-	490,913	9,619,270	5.1%	4,468,324	11.0%
Clarke*	1%	04/01/00	-	724,374	7,590,889	9.5%	3,728,168	19.4%
Clay*	1%	01/01/99	-	676,906	12,716,869	5.3%	5,757,416	11.8%
Clayton*	1%	10/01/95	-	710,909	13,764,785	5.2%	6,479,939	11.0%
Clinton*	1%	01/01/90	-	1,197,154	24,093,552	5.0%	12,096,579	9.9%
Crawford*	1%	01/01/99	-	566,608	12,589,645	4.5%	5,666,408	10.0%
Dallas*	-	-	-	0	25,264,634	0.0%	12,432,310	0.0%
Davis*	1%	07/01/03	-	357,438	6,124,216	5.8%	2,876,581	12.4%
Decatur*	1%	07/01/01	-	181,061	6,460,917	2.8%	1,999,785	9.1%
Delaware*	1%	04/01/95	12/31/09	766,197	11,876,850	6.5%	5,325,886	14.4%
Des Moines*	1%	04/01/95	-	1,342,716	22,855,551	5.9%	12,112,014	11.1%
Dickinson*	1%	01/01/98	-	965,815	12,577,086	7.7%	7,358,664	13.1%
Dubuque*	1%	07/01/88	-	2,923,074	44,402,620	6.6%	23,020,154	12.7%
Emmet*	-	-	-	0	7,065,815	0.0%	3,236,694	0.0%
Fayette*	1%	07/01/95	12/31/14	545,428	13,889,482	3.9%	6,114,764	8.9%
Floyd*	1%	10/01/98	12/31/12	422,010	11,505,270	3.7%	5,254,174	8.0%
Franklin*	1%	10/01/96	-	353,166	10,002,268	3.5%	4,511,920	7.8%
Fremont*	1%	01/01/96	-	320,013	7,603,884	4.2%	3,442,800	9.3%
Greene*	1%	01/01/07	-	0	8,686,338	0.0%	3,986,252	0.0%
Grundy*	1%	10/01/99	-	338,860	10,642,164	3.2%	4,535,301	7.5%
Guthrie*	1%	01/01/04	-	656,937	10,381,986	6.3%	4,323,868	15.2%
Hamilton*	1%	07/01/02	-	1,334,719	14,715,707	9.1%	6,732,910	19.8%
Hancock*	1%	07/01/98	-	393,421	10,841,145	3.6%	3,741,334	10.5%
Hardin*	1%	04/01/96	-	633,861	13,028,834	4.9%	5,210,970	12.2%
Harrison*	1%	01/01/03	-	389,276	12,308,481	3.2%	5,578,938	7.0%
Henry*	1%	01/01/96	12/31/15	761,258	11,274,236	6.8%	5,739,640	13.3%
Howard*	1%	07/01/94	-	393,232	7,495,468	5.2%	3,505,723	11.2%
Humboldt*	1%	07/01/01	06/30/11	375,358	8,978,579	4.2%	4,541,548	8.3%
Ida*	-	-	-	0	5,004,553	0.0%	1,805,477	0.0%
<b>Iowa*</b>	<b>1%</b>	<b>04/01/95</b>	<b>-</b>	<b>1,303,162</b>	<b>12,080,547</b>	<b>10.8%</b>	<b>6,293,213</b>	<b>20.7%</b>
Jackson*	1%	01/01/95	-	647,755	11,212,833	5.8%	4,833,879	13.4%
Jasper*	1%	07/01/06	-	0	21,596,133	0.0%	11,944,586	0.0%

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Jefferson*	1%	01/01/00	06/30/09	565,020	8,772,880	6.4%	4,225,970	13.4%
Johnson	-	-	-	0	50,748,117	0.0%	27,085,150	0.0%
Jones*	1%	10/01/99	-	607,303	12,245,487	5.0%	5,217,355	11.6%
Keokuk*	-	-	-	0	8,294,218	0.0%	3,639,988	0.0%
Kossuth*	1%	10/01/99	06/30/14	644,783	15,203,426	4.2%	7,576,865	8.5%
Lee*	1%	01/01/95	-	1,345,750	22,433,345	6.0%	11,516,842	11.7%
Linn	-	-	-	0	93,893,733	0.0%	43,188,636	0.0%
Louisa*	-	-	-	0	8,119,351	0.0%	4,062,904	0.0%
Lucas*	-	-	-	0	6,301,715	0.0%	2,570,552	0.0%
Lyon*	1%	10/01/96	-	383,787	9,480,583	4.0%	4,131,631	9.3%
Madison*	1%	07/01/04	-	516,141	9,601,139	5.4%	4,106,942	12.6%
Mahaska*	1%	04/01/95	-	759,880	13,826,988	5.5%	6,950,971	10.9%
Marion*	1%	01/01/04	-	1,123,020	17,503,972	6.4%	8,916,059	12.6%
Marshall*	1%	07/01/00	06/30/15	976,259	19,277,563	5.1%	9,382,163	10.4%
Mills*	1%	01/01/02	-	347,818	11,153,857	3.1%	5,656,721	6.1%
Mitchell*	1%	07/01/95	-	395,054	8,763,701	4.5%	4,010,883	9.8%
Monona*	1%	07/01/90	-	286,700	8,961,568	3.2%	3,792,577	7.6%
Monroe*	1%	01/01/04	-	350,154	7,212,485	4.9%	3,299,545	10.6%
Montgomery*	1%	04/01/99	06/30/09	253,099	7,982,882	3.2%	3,736,347	6.8%
Muscatine*	1%	01/01/95	06/30/09	1,426,194	23,505,351	6.1%	13,372,690	10.7%
O'Brien*	1%	01/01/96	-	409,283	10,472,532	3.9%	4,653,789	8.8%
Osceola*	-	-	-	0	5,218,866	0.0%	2,431,917	0.0%
Page*	1%	07/01/96	-	380,748	8,655,278	4.4%	3,549,314	10.7%
Palo Alto*	1%	04/01/00	-	268,628	9,881,347	2.7%	4,500,878	6.0%
Plymouth*	1%	01/01/02	12/31/16	993,751	14,737,114	6.7%	6,477,719	15.3%
Pocahontas*	1%	07/01/01	-	196,897	9,982,215	2.0%	3,909,910	5.0%
Polk*	-	-	-	213,707	172,314,105	0.1%	93,237,421	0.2%
Pottawattamie*	1%	04/01/95	-	3,212,180	49,377,707	6.5%	28,511,269	11.3%
Poweshiek*	-	-	-	0	10,539,745	0.0%	4,647,273	0.0%
Ringgold*	-	-	-	0	6,120,745	0.0%	2,053,277	0.0%
Sac*	1%	01/01/06	-	120,051	8,978,367	1.3%	3,614,244	3.3%
Scott*	1%	01/01/89	-	3,382,319	63,733,014	5.3%	37,075,794	9.1%
Shelby*	1%	07/01/05	-	335,606	10,417,606	3.2%	4,810,753	7.0%
Sioux*	1%	10/01/95	-	1,084,692	17,215,525	6.3%	7,644,709	14.2%
Story*	1%	07/01/87	-	1,678,208	32,124,900	5.2%	18,297,770	9.2%
Tama*	1%	07/01/03	-	465,352	13,954,258	3.3%	6,639,233	7.0%
Taylor*	1%	01/01/04	-	137,824	5,935,105	2.3%	2,157,427	6.4%
Union*	1%	07/01/05	-	384,844	7,468,568	5.2%	3,976,252	9.7%
Van Buren*	1%	07/01/03	-	218,229	5,575,205	3.9%	2,006,336	10.9%
Wapello*	1%	07/01/98	12/31/13	1,268,636	17,099,370	7.4%	8,800,575	14.4%
Warren*	-	-	-	0	18,290,168	0.0%	9,039,255	0.0%
Washington*	1%	07/01/02	-	668,312	16,264,156	4.1%	6,693,210	10.0%
Wayne*	-	-	-	0	5,675,638	0.0%	1,927,731	0.0%
Webster*	0.5%	01/01/01	06/30/09	803,309	23,089,607	3.5%	10,231,891	7.9%
Winnebago*	1%	10/01/99	-	287,174	7,933,610	3.6%	3,442,464	8.3%
Winneshiek*	1%	07/01/91	-	1,090,902	14,277,428	7.6%	6,470,294	16.9%
Woodbury*	1%	10/01/88	-	1,816,042	44,335,246	4.1%	23,875,185	7.6%
Worth*	1%	07/01/97	-	207,678	7,751,461	2.7%	3,786,710	5.5%
Wright*	1%	01/01/01	12/31/10	240,986	11,483,713	2.1%	4,324,172	5.6%

\*Indicates that the county also has the school infrastructure local option tax of 1%

Sources: Iowa Department of Revenue, county annual financial reports