2014 Local Permit Revenue (Total)

Local Permit Revenue
$248,605

- Annual Renewal Revenue
  - Minor
    - Permits: 1034
    - Fee: $90
    - Total: $93,060
  - Major
    - Permits: 1121
    - Fee: $90
    - Total: $100,890
  - Registrations
    - Permits: 45
    - Fee: $50
    - Total: $2,250
  - Total: $196,200

- Construction Permit Revenue
  - Minor
    - Permits: 102
    - Fee: $200
    - Total: $20,400
  - Major
    - Permits: 56
    - Fee: $200
    - Total: $11,200
  - Total: $31,600

- Open Burning Revenue
  - 30-day
    - Permits: 438
    - Fee: $10
    - Total: $4,380
  - Annual
    - Permits: 657
    - Fee: $25
    - Total: $16,425
  - Total: $20,805

Public Health
Prevent. Promote. Protect.
Linn County, Iowa
Use of Transportation Fees for Air Quality

• Linn County looked at this topic in 2011.
  – Surveyed states asking, “for specific examples of current state or local rules that authorize the funding of air quality programming through collection of fees on mobile sources:
    • A majority of respondents that had a mobile source fee were from an Inspection & Maintenance Program. Funds distributed between DMV and AQ.
    • A few cases where registration fees were apportioned (NJ, NC) for specific programs (diesel retrofits, mercury).
Transportation Fees

- Oklahoma Used Tire Recycling Act
  - Establishes “Used Tire Recycling Indemnity Fund”
  - Allocates first to the “Department of Environmental Quality Revolving Fund”
    - “For the control of mobile and area sources of air emissions, for monitoring and modeling the impacts on Oklahoma of air pollution from other states, and for implementing and enforcing other applicable air pollution control requirements.”
    - “The amount of money allocated for this purpose shall be twenty-eight percent (28%) of the funds produced by the two-dollar-and-fifty-cent per tire fee assessed.”
Transportation Fees in Iowa

• Iowa’s Constitution states:
  – All motor vehicle registration fees and all licenses and excise taxes on motor vehicle fuel, except cost of administration, shall be used exclusively for the construction, maintenance and supervision of the public highways exclusively within the state or for the payment of bonds issued or to be issued for the construction of such public highways and the payment of interest on such bonds.
  – This section was added in 1942 and is known as 18th Amendment or the anti-diversion amendment.
Iowa’s Fees and Taxes on Motor Vehicles and Motor Fuels

- The revenue generated from fees on motor vehicle registration and licenses and taxes on motor vehicle fuels is placed in the road use tax fund. (Iowa Code §312.1.)
- Other fees on motor vehicles in Iowa include trailer registration fees, fees for driver’s license and non-operator’s identification cards, and certificate of title fees and surcharges are deposited in the “Statutory Allocations Fund.”
- The Iowa Supreme Court has once declared a statute to partially violate the anti-diversion amendment and, in contrast numerous statutes have been upheld.
- The Iowa Attorney General has issued several opinions on the use of restricted funds to be within the limits of the anti-diversion amendment.
Iowa’s Fees and Taxes on Motor Vehicles and Motor Fuels

• Enacting a new statute that would use funds from the road use tax fund to pay for air quality initiatives might be outside the scope of “construction, maintenance and supervision” of Iowa’s highways.

• The other revenue sources that make up the road use tax fund can be used for non-highway purposes so long as the diversion of funds occurs before the proceeds are put in the road use tax fund (e.g. Statutory Allocations Fund).

• The revenue generated from trailer registration fees, driver’s licenses and non-operating identification cards, and fees related to issuance and certificate of titles are not restricted by the anti-diversion amendment.

• Other fund uses include public transit assistance and motor cycle rider education. Any “excess” goes into road use tax fund.
Underground Storage Tank Fund

- Chapter 424 of the Iowa Code, “Environmental Protection Charge on Petroleum Diminution”
  - Requires depositors of petroleum in an underground storage tank (UST) to collect an “environmental protection charge” from the receiver of the deposited petroleum.
  - The charge is based on a diminution rate for petroleum in USTs set by the Iowa Legislature. (Iowa Code § 424.3).
  - Originally intended to support the Iowa Comprehensive Petroleum Underground Storage Tank Fund, the Iowa Legislature amended Iowa Code the following year to “remove any remaining constitutional cloud.”
  - Instead, it is funded by the Statutory Allocations Fund (Iowa Code, Chapter 321, Section 145) from fees collected from ID cards, title fees, trailer fees, etc.