

IOWANS FOR TAX RELIEF

VOICE OF THE TAXPAYER

2023 LEGISLATIVE ISSUE GUIDE



Members of the 90th Iowa General Assembly,

One year ago, Iowans for Tax Relief asked lawmakers to think big and seize the opportunity to pass generational tax reform. The response was truly historic: a tax reform package that will move Iowans' income tax burden from one of the worst in the nation to one which will compete with the lowest-taxed states in the union. The magnitude of the 2022 tax bill is one that ITR will ensure is not forgotten.

Over the past decade, the legislature has done a commendable job of slowing the growth in state spending. The hard work of building responsible budgets is what has made tax cuts possible. Given the state's current financial strength, we believe future income tax reductions will quickly come into view, ushering in the possibility of finally eliminating Iowa's income tax.

Unfortunately, the example set by the legislature on spending and tax policy has generally not been continued at the local level. On average, Iowans have seen the growth in their property tax bills regularly outpacing inflation for decades. Last year, when lawmakers attempted to reduce property taxes by transferring the county mental health levy to the state general fund, 48 of Iowa's 99 county boards of supervisors did not pass that full cost savings along to their local taxpayers. It is clear that reining in the growth in local government and the corresponding growth in property taxes will require strong action from lawmakers. Thankfully, strong action is something at which the General Assembly has excelled in recent years.

It is time for all levels of government in Iowa to limit spending, reduce debt, and make property ownership in Iowa more affordable. This issue guide sets forth a range of ideas that lawmakers should consider in restraining local governments, as well as several other state-level reforms.

On behalf of ITR's board, staff, and membership, we are excited about the opportunity in Iowa to continue down the path of limited government, fiscal responsibility and freedom. I look forward to working with you in the coming year.



Chris Hagenow  
ITR President



## IOWANS FOR TAX RELIEF

— VOICE OF THE TAXPAYER —

# ITR LEGISLATIVE ISSUE GUIDE

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# IOWA'S PROPERTY TAX PROBLEM

## THE PROBLEM

**Property taxes are growing faster than what is reasonable.**

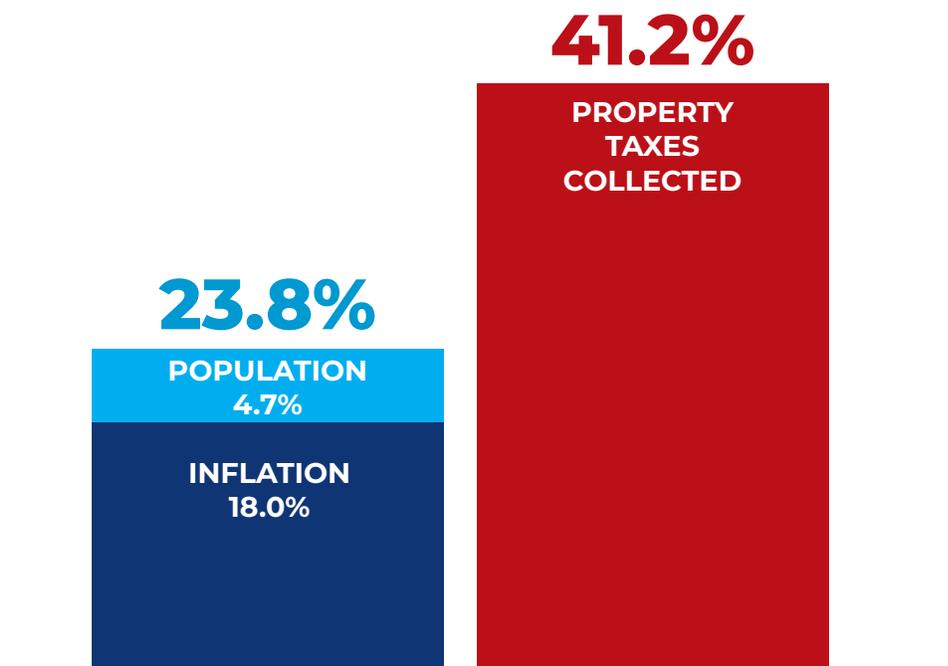
**Iowans are paying an average of 1.5 percent of the value of their home annually in property taxes, which is the 10th-highest property tax burden in the country.**

For the better part of the last decade, Governor Reynolds and Republican House and Senate leaders have worked to control state spending to decrease Iowans' tax burden. Thanks to this leadership, Iowans have welcomed the largest income tax cuts in Iowa history, dropping Iowa to one of the lowest income tax rates in the nation.

Unfortunately, local elected officials have not followed suit. Iowans for Tax Relief believes that property taxes should not exceed one percent of assessed value of a home. As of 2020, Iowans are paying an average of 1.5 percent of the value of their home annually in property taxes. According to the Tax Foundation's 2023 State Business Tax Climate Index, Iowa makes the cut for the top 10 worst property tax states, coming in at 40th in the nation.

From 2010 to 2020, the population of Iowa rose from 3.05 million to 3.19 million, a 4.7 percent increase. Inflation over this period was a little over 18 percent. In 2010, Iowa cities and counties collected a combined \$2.17 billion in property tax receipts. If the size and scope of local government were held constant, adjusted for population growth and inflation, Iowa cities and counties should have collected \$2.69 billion in property taxes in 2020, a modest 23.8 percent increase. In reality, cities and counties took in \$3.07

## GROWTH FROM 2010-2020



billion in property taxes in 2020, a 41.2 percent increase over 2010's receipts. That's a tax hike of over 14 percent.

How are these local elected officials getting away with this?

They perpetuate the claim that they did not raise taxes because they didn't increase, or in some cases even slightly decreased, the levy rate. From 2010 to 2020, the combined assessed value of all properties in Iowa rose 47 percent, increasing from \$135.1 billion to \$198.6 billion. Considering that the receipts of local governments increased much more in line with assessment growth than with

population growth combined with inflation, it seems local elected officials are riding the windfall of new money from assessment increases to grow their size and scope well above what population growth and inflation would dictate is reasonable.

Because local governments are subdivisions of the state, it is time for state lawmakers to act to protect their constituents from local elected officials who are more interested in growing their sprawling government bureaucracies than protecting family budgets.



## THE SOLUTION

1. Freeze property tax bills for existing properties.
2. Enact long-term solutions to control property tax growth.

### STEP ONE - A TWO-YEAR FREEZE

The first step Iowa lawmakers should consider is an immediate, temporary freeze in property tax bills for existing properties. Assessed property values are expected to rise sharply, and without freezing individuals' property tax bills, many local governments will leave levy rates unchanged and ride this windfall of new money.

Many local governments are sitting on massive cash reserves—in many cases, cash reserves larger than annual

operating budgets. Freezing local government revenue from existing properties does not impact local governments' ability to increase spending; it merely forces them to draw down cash reserves if revenue from new growth is insufficient to support what local elected officials believe is necessary for operations.

At a time when inflation is soaring well above what has been experienced in decades, families are making tough spending decisions daily to make

ends meet. State lawmakers need to force local elected officials to make tough spending decisions as well, instead of increasing the burden on these already-struggling families.

While property taxes are frozen for existing properties, lawmakers should consider long-term options for controlling the growth of property taxes.

### STEP TWO - ENACT LONGER-TERM OPTIONS:

#### Stronger Spending Limitations

Lawmakers should look at the many local property tax levies and the limits on those levies. Additionally, lawmakers should consider harder caps on the growth of local budgets. In 2019, the Iowa legislature adopted a two-percent soft cap on the growth of local budgets, but this can easily be exceeded with a super majority vote of the board or council with an additional public hearing. Further, new growth is not separated from valuation increases on existing properties,

so communities experiencing significant growth regularly exceed the two percent of allowable growth without any additional transparency on budget implications for owners of existing properties.

Lawmakers should exercise extreme caution regarding absorbing existing levies into the state general fund. When Iowa lawmakers voted to remove the county mental health levy and fund it at the state level in 2021, 48 of Iowa's

99 county boards of supervisors did not pass that cost savings on to their property taxpayers. When this happens, it makes income taxes more difficult to cut in the future because it absorbs more general fund dollars while generating little or no savings for property taxpayers—meaning that many Iowans will have to pay more in taxes than they otherwise may have.

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# LONGER-TERM PROPERTY TAX SOLUTIONS (CONTINUED):

## “Ratchet-Down” Effect on Local Budgets

Local elected officials regularly make the claim that they have not raised taxes on local property owners, yet most property owners find that they are paying more in property taxes every year. This is due to the growth of property assessments. When property assessments increase and local elected officials leave levy rates unchanged, they ride a windfall of new money in the

form of tax increases on local property owners.

To close this honesty gap, legislators should consider implementing a “ratchet” on levy rates when property assessments are done. When valuations on existing properties increase, local levy rates should be forced down in direct correlation with property assessment increases among

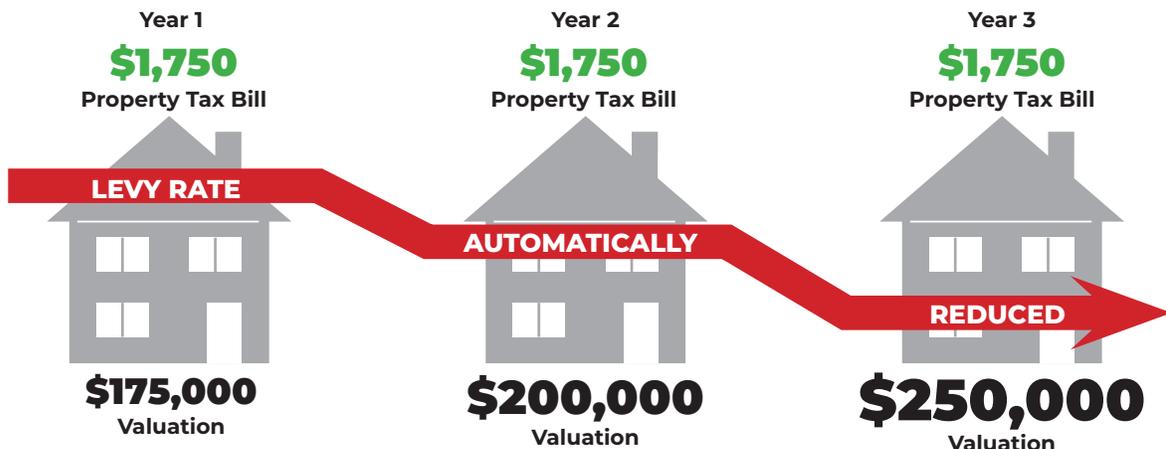
existing properties, generating the same amount of revenue for local governments but holding tax bills the same on average. Local elected officials could choose to raise the levy rate, but they could no longer continue making the claim that they have not raised taxes if they choose to reinstate higher levy rates.

Currently, local elected officials can leave levy rates unchanged and ride a wave of increasing property valuations as their budgets grow and they spend more.



## How Ratcheting Down Levy Rates Works:

As property valuations increase, the levy rate is automatically reduced to provide taxing authorities the same amount of property tax revenue as the previous year.



## Direct Notification

Any property tax reform should include direct, property-specific notification to property owners regarding potential tax increases. Many people no longer receive a daily, or even weekly, newspaper. Most people do not check their community website with regularity to read public notice postings. People complain most about their taxes when they receive their new property assessments or their

property tax bill, but those are not the times when local elected officials are writing their budgets. Many local elected officials claim that they are not contacted during the budgeting process by constituents, and constituents rarely attend public hearings on local budgets, largely because they are confusing, and they may not even be aware they are occurring.

Property owners deserve to be notified of budget hearings with property-specific information about what impact a budget under consideration by a city or county will have on them, as well as the time, date, and location of the public hearing for that budget. Taxpayers need to be empowered with this information so they can hold their local elected officials accountable.

## TIF and Abatement Reform

Lawmakers should consider tightening the rules around TIF and abatement utilization. While these economic development tools may have justifiable uses, they also have a great potential for abuse. TIF and abatements increase the property tax burdens on many property owners. The state backfills the school \$5.40 levy, but the supplemental levy calculation is done using only the properties without abated property taxes or those outside of TIF districts. This means that the total prop-

erty value considered is less than the whole, increasing the property tax burden on property owners by reducing the total property value used to calculate the school tax rate per the school funding formula.

Further, because the state is on the hook for the \$5.40 levy for school districts, abatements and TIF are absorbing a greater percentage of the general fund every year as the utilization of these tools increases. Particularly egregious is the utilization

of never-ending TIF districts, which the state will backfill into perpetuity based on the year these TIF districts were established. These TIF districts must be forced to roll back onto the books at some point, otherwise the increment will increase exponentially with time, along with the state's burden of backfilling the \$5.40 levy. Every time the state general fund is utilized in a manner like this adds one more hurdle in any future attempt at cutting income taxes.

## November-Only Bond Issues and Spending Questions

Currently, local jurisdictions have three opportunities to hold bond issue elections in odd-numbered years and two opportunities in even-numbered years. These elections may take place in either March or September, and in odd-numbered year Novembers as well.

In 2017, the Iowa Legislature passed legislation that moved school board elections from September to November to improve voter participation. Most Iowa citizens are aware that elections take place in Novem-

ber each year but don't have the same awareness about the many other elections that may occur throughout the year.

For this same reason, all bond issue elections should be placed on November election ballots for consideration of the electorate. Iowa code already recognizes the gravity of bond issue decisions by requiring a sixty percent threshold for passage, rather than a simple majority threshold. To ensure that the greatest possible participation of the electorate occurs,

bond issue elections should be held at the most recognized time for elections: the first Tuesday after the first Monday in November. Exception may be made for bond issues that may arise in direct response to a natural disaster or other public emergency.

Bond issue questions are some of the most important and impactful decisions on local taxpayers, and maximizing public input by moving all bond issue questions to the November ballot is the right thing to do.

# PUBLIC ASSISTANCE PROGRAM INTEGRITY

## THE PROBLEM

**States must determine whether people are eligible for Medicaid.**

**Iowa needs to ensure tax dollars are funding those who are truly in need in order to take some burden off hardworking taxpayers and encourage those wrongfully receiving benefits to return to the workforce.**

Iowa has an ever-growing Medicaid problem. Under the current, federally-declared COVID-19 health emergency, individuals enrolled in Medicaid at any point during the pandemic cannot be removed from the Medicaid rolls, even if they become otherwise ineligible. This has resulted in a significant increase in Medicaid enrollees.

When the public health emergency comes to an end, all individuals enrolled in Medicaid who would otherwise not be eligible will need to be removed from the program. Now is the time to pass legislation requiring automated eligibility checks to help better screen recipient eligibility in real time. Presently, all verification checks at the Iowa Department of Health and Human Services (HHS) are performed manually. This means that workers at HHS are required to contact 10-12 individuals daily to check all recipients annually, not taking into account the current backlog due to the health emergency rules. If HHS were to use the National Accuracy Clearinghouse software, workers would only need to con-

tact individuals flagged by the system. If trends in other states are used as a guide, roughly 15 percent of public assistance recipients would be flagged for a verification check during standard times of public benefit administration. Further, individuals utilizing public assistance would be required to submit documentation much less frequently, easing the burden on those following the law. To clarify, if an individual is flagged, benefits are NOT automatically terminated; it is simply a prompt to HHS to follow up with the individual because there is a discrepancy in their file.

Per the 2018 Farm Bill, all states were to be using the National Accuracy Clearinghouse software to verify SNAP eligibility by 2021. Rules for this provision went into effect in December 2022, and all states will need to be utilizing the National Accuracy Clearinghouse software by October 2027 per this rule.

Unfortunately, Iowa has a history of inaccuracy when it comes to eligibility verification. On July 30, 2019, the U.S. Department of Ag-

riculture (USDA) fined the State of Iowa \$1.79 million due to a high error rate in the disbursement of SNAP benefits. In Fiscal Year 2018, Iowa's SNAP error rate was over 10 percent. This put Iowa's SNAP overpayment rate at fifth highest in country, fourth if Washington, D.C., is excluded, and Iowa's overall error rate was sixth highest in the country.

With a backlog of eligibility checks on the horizon, it is time to give workers at the Iowa HHS the necessary tools to more efficiently perform eligibility checks. People wrongfully receiving benefits may be choosing not to work or working less because the taxpayer is picking up the tab. To be clear, the intent of this eligibility verification tool is not to remove benefits from anyone who legitimately qualifies for public assistance; rather, the intent is to make sure that tax dollars are funding those who are truly in need in order to take some burden off hardworking taxpayers and encourage those wrongfully receiving benefits to return to the workforce.



## THE SOLUTION

- 1. Require automated eligibility checks to help better screen recipient eligibility in real time.**
- 2. Give Iowa DHS workers the necessary tools to more efficiently perform eligibility checks.**

# OCCUPATIONAL LICENSING REFORM

## THE PROBLEM

**Occupational licensing laws should serve to protect the public—not create barriers for hardworking Iowans.**

**Many times these laws make it more difficult and expensive for Iowans to earn a living and fill high-demand jobs.**

Excessive and burdensome occupational licensing laws serve as a red tape tax that disproportionately impact Iowa's working class. These laws make it more difficult and expensive for Iowans to earn a living and fill high-demand jobs. Job licensing exists to protect the public, but in many cases, the licensing requirements, or the license itself, do not make sense. It is necessary for lawmakers to consider legislation that establishes a full sunrise and sunset

review process of all Iowa's occupational licenses to ensure that the licenses and licensing requirements currently on the books make sense and truly serve to protect the public—not just provide a bigger barrier for hardworking Iowans.

The Iowa State Legislature and Governor Reynolds took bold efforts to improve Iowa's licensure laws in 2020 by making it easier for skilled workers from other

states to move to Iowa and continue working. It is time to take the next step for workers who are already living in Iowa who desire to join a licensed profession. Licensing requirements should be reasonable and designed to ensure the health and safety of consumers, but excessive requirements create an unnecessary, costly burden to entering the workforce. It's time to cut this red tape tax and help get Iowans back to work.



## THE SOLUTION

1. Cut this red tape tax.
2. Establish a full sunrise and sunset review process of all Iowa's occupational licenses.

# NEEDS TO GO: CERTIFICATE OF NEED

## THE PROBLEM

**Certificate of Need laws decrease competition in the healthcare field, resulting in higher medical costs and reduced healthcare access.**

It is time to reform or eliminate Iowa's outdated certificate of need (CON) law. When Iowa's CON law was implemented in the 1970s, it was thought that it would reduce healthcare costs by preventing unnecessary medical facility expansions. Unfortunately, the effect that CON laws have in practice is decreased competition in the healthcare field, resulting in higher medical costs and reduced healthcare access.

During the COVID-19 pandemic, Governor Kim Reynolds temporarily suspended Iowa's CON law so that healthcare facilities could

quickly and efficiently upgrade facilities to meet growing and changing demand. We witnessed Iowa's healthcare facilities adapt. We heard the media cry out about disastrous shortages of ICU beds and hospital beds, yet during the height of the pandemic, medical facilities adapted and continued taking in patients. When the demands grew and changed, with the suspension of the government-mandated healthcare monopoly system Iowa utilizes, the medical community adapted under the temporary free market provisions within the emergency declaration.

Forty-five years of CON law has not made healthcare in Iowa better or less expensive. Rather, healthcare costs have skyrocketed, thanks in part to limited competition to drive down prices. Further, access to healthcare has decreased, particularly in rural areas, leaving people driving long distances to receive care. It's time to end this government-mandated monopoly and let the free market address these healthcare problems. It's time to repeal Iowa's CON law.



## THE SOLUTION

- End this government-mandated monopoly and let the free market address these healthcare problems.

# UNIVERSAL EDUCATION SAVINGS ACCOUNTS (ESAs)

## THE PROBLEM

**It is unfair to limit non-public school opportunities to more affluent families, while those who do not have the financial means must rely on the public system.**

Universal education savings accounts (ESAs) provide a free-market solution for parents seeking the best educational opportunities for their children. ESAs provide real school choice for Iowa families and promote the basic right of parents to make the best educational decisions for their own child.

School choice for all Iowa families

happens when financial barriers to non-public school options are removed. It is unfair to limit non-public school opportunities to more affluent families, while those who do not have the financial means must rely on the public system. Further, a universal ESA provides a free-market incentive that makes both public and private educational offerings better by introducing alternatives

and creating a smaller burden on the public system.

If a public education is to act as “the great equalizer,” it is imperative that lawmakers act to provide flexibility for parents so that all children may access the best educational opportunities for them. Eight states already have ESA policies on the books, and it is time that Iowa join their ranks.

**“School choice shouldn’t be limited to those who have the financial means or are lucky to live in a district that’s confident enough to allow open enrollment. So, let us make choice an option for everyone.”**

**- Governor Kim Reynolds**



## THE SOLUTION

1. Remove financial barriers to non-public school options.
2. Provide a free-market incentive that improves all educational offerings.

# TAXPAYER FUNDED LOBBYISTS

## THE PROBLEM

**Many cities, counties, and school districts hire lobbyists. However, these lobbyists are not subject to open records laws.**

**If your property tax dollars are paying for lobbying activities, you deserve to know exactly how your money is being used.**

Did you know your property tax dollars are used to lobby legislators? Not only this, but you may never know exactly what taxpayer-funded lobbyists are promoting. Holding local elected officials accountable for the efforts of their lobbyist is difficult, particularly when they work with legislators behind the scenes.

Many cities, counties, and school districts hire lobbyists. Other lobbyists are hired through associations and organizations like the Iowa League of Cities. Dues for, and training through, these organizations are paid for with your property tax dollars. While many may agree that property tax dollars should not be utilized for lobbying activities, at minimum, lobbying efforts made by local governments on behalf of property taxpayers ought to be fully transparent.

Unfortunately, many local governments have found a loophole to avoid transparency. Lobbyists

who are contracted by cities and counties are not subject to open records laws. If a city or county hires an employee to lobby, that employee would be subject to open records laws, but a contract employee is not. Further, some of the associations funded by tax dollars, like the Iowa League of Cities and the Iowa State Association of Counties, are not subject to open records laws. If your property tax dollars are paying for lobbying activities, you deserve to know exactly how your money is being used.

Lobbyists must declare official positions, and those are public record; however, much more happens behind the scenes than an official position indicates. There are talks to draft legislation which sometimes go nowhere. There are also internal discussions to decide what lobbyists support or oppose. Citizens deserve to know what local elected officials are using their money to advocate for or against because sometimes,

the positions taken by lobbyists representing local governments or associations of local governments take stances that are not in the best interest of the taxpayers. Some of the most prominent opponents to 2019's property tax transparency bill, which required an affirmative vote of local elected officials to increase budgets year over year by more than two percent, were lobbyists acting on behalf of local governments and associations of local governments.

If taxpayer-funded lobbying continues, contract lobbyists paid with taxpayer dollars and associations of local governments hiring lobbyists should be subject to the same open records laws as public employees. The people deserve the opportunity to learn how their money is spent and determine if that use is genuinely in their best interest. Citizens must have transparency to be able to hold their local governments accountable.



## THE SOLUTION

- **Contract lobbyists paid with taxpayer dollars and associations of local governments hiring lobbyists should be subject to the same open records laws as public employees.**

# CUT THE STRINGS

## THE PROBLEM

**Almost half of Iowa's expenditures are made with federal funds.**

**This money often comes with strings attached. If the federal government cuts back, Iowa would be left holding the bag.**

Uncle Sam likes to play puppet master with state governments, dangling federal money as an incentive to enact their policy priorities. Roughly half of Iowa's expenditures are made with federal dollars. While it may seem like a great idea to accept all tax dollars Washington, D.C., will send us, this money often comes with strings attached that can drive up costs for our state. The creation or expansion of state programs with federal money always comes with some risk. With a federal debt exceeding \$31 trillion, it is reasonable to think this flow of federal money to the states may not last forever. When the federal government cuts back, the state is left holding the bag and required to pick up more funding or end programs.

Lawmakers need more information about these federal funds. A lack of transparency about maintenance of effort requirements takes power away from legislators and gives it to bureaucrats. During the budgeting pro-

cess, legislators are frequently informed that there is a maintenance of effort agreement for a program, but it is not always clear exactly what that agreement is, leading legislators to mistakenly believe that state funding can never be reduced when this may not be the case. Additional clarity is needed on potential end dates

for federal funds as well, so legislators can anticipate the ending of a federal program and aren't surprised when federal money is eliminated. These improvements would help ensure that legislators have the best tools to use our tax dollars as efficiently and effectively as possible.



## THE SOLUTION

- 1. Increase transparency about the maintenance of effort requirements.**
- 2. Identify potential end dates for federal funds.**

# REGULATORY REFORM

## THE PROBLEM

**Too many regulations drive up the costs of doing business beyond what is reasonable to protect health and safety, and those costs hinder economic growth and increase prices for consumers.**

Legislators should consider methods of reducing state regulations to more reasonable levels to help Iowa grow and prosper, both for businesses and consumers.

Administrative rules serve to supplement law where interpretation is left in question. Some administrative rules are reasonable and necessary, but as the number of rules grows as the scope of government increases, these rules can become overly complex and burdensome. Too many regulations drive up the costs of doing business beyond what is reason-

**160,000 RESTRICTIVE TERMS**  
**MUST MAY NOT SHALL**

able to protect health and safety, and those costs hinder economic growth and increase prices for consumers.

Iowa does require legislative review of administrative rules, but as regulations continue to increase, the ability to thoroughly review every rule becomes extremely difficult. According to a

2019 Mercatus Center study, Iowa has 160,000 restrictive terms, such as “must,” “shall,” and “may not,” in state regulations. This is more than every neighboring state except Illinois, which is notorious for being a high regulation state.

Legislators should consider reforms that create an ongoing review of existing rules and regulations. Additionally, legislators should consider requiring all agency rules to be submitted with a sunset date, triggering an ongoing review of new rules into the future.



## THE SOLUTION

1. Create an ongoing review of existing rules and regulations.
2. Require all agency rules to be submitted with a sunset date.

# RIGHT TO TRY

## THE PROBLEM

**Patients needing medication that is experimental in nature simply do not have the time to wait for government processes, so it is important to get government out of the way and give them a chance at life.**

In 2017, the Iowa Legislature became the 36th state to adopt right to try legislation. This legislation allows patients who have exhausted other options to utilize medication in FDA clinical trials that may prove beneficial to their care.

Unfortunately, treatments that are specifically tailored to an individual's biological composition do not fall under this umbrella because the treatments do not

have clinical trials because the treatments are crafted for the patient and their unique needs. Patients needing medication that is experimental in nature simply do not have the time to wait for government processes, so it is important to get government out of the way and give them a chance at life.

Iowa lawmakers should expand upon the legislation passed in 2017 to include medications out-

side of the traditional clinical trial process. We all know of life's two certainties: death and taxes. Iowa lawmakers have done an outstanding job of reducing Iowans' tax burdens in recent years, and efforts should be made to get government out of the way when life and death is truly on the line and options are limited.



## THE SOLUTION

- **Expand existing legislation to include medications outside of the traditional clinical process.**

# PRINCIPLES OF SOUND TAX POLICY

The best way to create economic growth is by lowering tax rates and reducing the regulatory burden. This economic blueprint will serve the interests of the taxpayers while creating a better Iowa.

Whether at the Capitol or across the state, we advocate for a real reduction in the tax burden on households and businesses in Iowa. ITR believes taxes in Iowa should be:

## FAIR



Iowa's tax code should be fair and not favor one group of taxpayers at the expense of another.

## PROTECTIVE OF FREEDOM



Iowa's tax code should promote freedom. Taxes should not be used for social engineering.

## TRANSPARENT



Iowa's tax code is too complex. An easier to understand tax structure will be friendlier to taxpayers. Taxpayers in Iowa deserve transparency and accountability when it comes to tax credits and incentives.

## LIMITED



Iowa's tax code should be limited. Taxes should only be collected to finance the essential functions of state government. It is immoral for government to have an unlimited claim to the hard-earned income of individuals and businesses.

## COMPETITIVE



Iowa should have lower tax rates rather than the current high tax rates making the state less competitive with its neighbors. The Iowa tax code should encourage, rather than hinder, economic growth.

A tax code following these principles while reducing the tax burden on Iowans will allow everyone to keep more of their hard-earned dollars. This will encourage economic growth and boost additional investment, ultimately providing more revenue to address the priorities of state government.



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