



Natural Resources & Outdoor Recreation Trust Fund: It is time to pass the sales tax increase

In 2010, 63 percent of Iowa voters gave overwhelming support to a constitutional amendment that would allow increased investment in Iowa's parks, recreation and clean water.

Article VII Section 10 of the Iowa Constitution created a Natural Resources & Outdoor Recreation Trust Fund (Trust) that is to be supported by a sales tax of 3/8 of one cent. This trust fund is to be used "for the purposes of protecting and enhancing water quality and natural areas in this State including parks, trails, and fish and wildlife habitat, and conserving agricultural soils in this State."

All that is needed is for the sales tax to be approved, with no changes in the current funding formulas in how the sales tax revenue is to be expended.

Iowa's parks and natural areas provide many benefits.

Iowa does not have oceans and mountains, but Iowa does have prairies, woods, lakes and streams. Iowa's natural areas:

- Offers habitat for wild plants and animals
- Afford recreation opportunities for hiking, camping, canoeing, viewing wildlife
- Cleanse the air, retain and absorb water, sequester carbon
- Offer relaxation, stress relief and spiritual needs satisfaction
- Deliver beautiful scenery
- Provide economic benefits to the neighboring communities when visitors spend money for things such as hotels, gas, restaurants
- Present jobs and careers to people who work in parks and recreation, both in the public and private sectors
- Preserve places where children can learn about nature, can play safely and can enjoy being outdoors



Palisades Kepler State Park

Expanding funding for Iowa's parks and natural areas is good for all Iowans

The Trust would provide significant funding for wildlife habitat, parks, nature preserves, trails, REAP, lake restoration and other free recreation opportunities to ensure the next generation of Iowans could enjoy open spaces and outdoor recreation. Low-income families have fewer options for recreation than higher income families. State parks currently are free and charge nothing to park a vehicle. Iowa tried charging admission fees to state parks, but that essentially eliminated the ability for these families to enjoy the outdoor spaces. Although a sales tax is regressive, the Iowa Legislature has exempted a number of items from sales tax, including foodⁱ and medical equipment,ⁱⁱ resulting in a less regressive tax.

All that is needed is for the legislature to pass the sales tax increase.

ⁱ <https://tax.iowa.gov/iowa-sales-tax-food>

ⁱⁱ <https://tax.iowa.gov/iowa-sales-and-use-tax-guide#questions>