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of the state. By way of background, the Siouxland metropolitan area has a combined population of approximately 120,000 people, encompassing three states and the community of Sioux City, Iowa; South Sioux City, Nebraska; and North Sioux City, South Dakota. And of course, this also applies on any bordering state: Omaha, Council Bluffs, Kansas, Nebraska, and so forth. In 1990, Nebraska became a part of IFTA. As you know, IFTA promotes the most efficient use of the highway system by establishing uniform motor fuel tax taxation laws for interstate commerce. However, carriers may purchase trip permits in each state instead of applying for an IFTA license. These permits typically range in costs from 20 to 25 dollars, and under the permit the carrier is authorized for one trip and it expires after a limited number of hours, upon leaving the state, whichever comes first. There has been concern expressed about the IFTA requirements in our tri-state Sioux City metropolitan area regarding the occasional delivery driver, farmer or small businessperson who needs to occasionally make a delivery just across the state's border. In 1996, the Nebraska Department of Revenue Motor Fuels Division was approached by the Iowa Department of Transportation suggesting that these border concerns could be addressed with a reciprocal agreement allowing carriers to travel a limited distance from the borders without an IFTA license or a trip permit. For instance, a reciprocal agreement would allow an Iowa farmer the opportunity to bring loads of oats three miles into Nebraska to the ConAgra plant, or a Nebraska farmer to take his John Deere to repair in Sioux City without having to have a trip permit or be licensed and file the quarterly IFTA reports. Obviously, a commercial carrier who enters these states on a regular basis or travels any distance in another state is better served under IFTA, but accompanying the Iowa request was a letter from the executive director of the International Fuel Tax Association suggesting that such reciprocal agreements are up to the jurisdictions. The Nebraska Department of Revenue Motor Fuels Division responded that the Nebraska Department of Revenue did not have the statutory authority to enter into such an agreement. LB 77 provides this necessary statutory authority and, again, this bill authorizes the Director of the Department of Motor Vehicles to enter into an agreement with a neighboring state to provide reciprocal exemptions from the IFTA motor fuel tax apportionment if he or she deems it to be in the public's best interest. Iowa currently has such an agreement with the