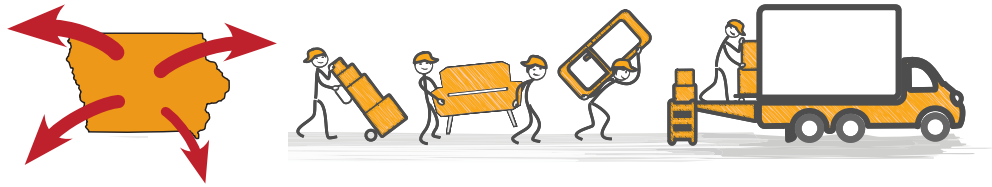


TAX RATES MATTER!

Iowa's income tax rates must be competitive.

The Problem



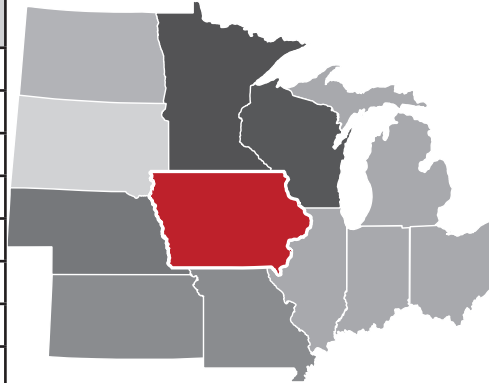
**Individuals, Entrepreneurs, and Businesses
VOTE WITH THEIR FEET!**

States with a low tax and regulatory climate will continue to be more attractive than Iowa.

IOWA'S TAX RATES REMAIN SOME OF THE HIGHEST IN THE NATION AND MIDWEST.

The Facts

Top State Individual Income Tax Rate	
South Dakota	No Income Tax
North Dakota	2.90%
Indiana	3.23%
Michigan	4.25%
Illinois	4.95%
Ohio	4.997%
Kansas	5.50%
Missouri	5.90%
Iowa	6.50%
Nebraska	6.84%
Wisconsin	7.65%
Iowa	8.53%
Minnesota	9.85%



Top State Corporate Income Tax Rate	
South Dakota	No Income Tax
Ohio	0.26% Gross Receipts Tax
North Dakota	4.31%
Michigan	6.00%
Indiana	6.25%
Missouri	6.25%
Kansas	7.0%
Nebraska	7.81%
Wisconsin	7.90%
Illinois	9.50%
Minnesota	9.80%
Iowa	9.80%
Iowa	12.00%

Iowa currently has a 8.53% top rate until 2023

Iowa currently has a 12.00% top rate until 2021

The Solution

1 Speed up future tax cuts.

2 Continue to lower tax rates.



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