

## **452A.79 Use of revenue.**

The net proceeds of the excise tax on the diesel special fuel and the excise tax on motor fuel and other special fuel, and penalties collected under the provision of this chapter, shall be credited to the road use tax fund.

For the fiscal year beginning July 1, 2005, the first four hundred eleven thousand three hundred eleven dollars derived from the excise tax on the sale of motor fuel used in watercraft shall be deposited in the general fund of the state and the moneys in excess of four hundred eleven thousand three hundred eleven dollars shall be deposited in the rebuild Iowa infrastructure fund. For the fiscal years beginning on or after July 1, 2006, all revenues derived from the excise tax on the sale of motor fuel used in watercraft shall be deposited in the rebuild Iowa infrastructure fund. Moneys deposited to the general fund and to the rebuild Iowa infrastructure fund under this section and section 452A.84 are subject to the requirements of section 8.60 and are subject to appropriation by the general assembly to the department of natural resources for use in its recreational boating program, which may include but is not limited to:

1. Dredging and renovation of lakes of this state.
2. Acquisition, development, and maintenance of access to public boating waters.
3. Development and maintenance of boating facilities and navigation aids.
4. Administration, operation, and maintenance of recreational boating activities of the department of natural resources.
5. Acquisition, development, and maintenance of recreation facilities associated with recreational boating.

[C27, 31, § 4755-b38, 5093-a9; C35, § 5093-f35; C39, § **5093.35**; C46, 50, 54, § 324.63; C58, 62, 66, § 324.78; C71, 73, 75, 77, 79, 81, § 324.79]

88 Acts, ch 1134, § 69, 70; 91 Acts, ch 260, §1227

C93, § 452A.79

93 Acts, ch 131, §17; 94 Acts, ch 1107, §68, 69; 98 Acts, ch 1219, §18; 99 Acts, ch 204, §37; 2005 Acts, ch 178, §12

### **Footnotes**

See § 24.14