

#### **452A.66 Statutes applicable to motor fuel tax.**

The appropriate state agency shall administer the taxes imposed by this chapter in the same manner as and subject to section 422.25, subsection 4, and section 423.35.

All the provisions of section 422.26 shall apply in respect to the taxes, penalties, interest, and costs imposed by this chapter excepting that as applied to any tax imposed by this chapter, the lien therein provided shall be prior and paramount over all subsequent liens upon any personal property within this state, or right to such personal property, belonging to the taxpayer without the necessity of recording as therein provided. The requirements for recording shall, as applied to the tax imposed by this chapter, apply only to the liens upon real property. When requested to do so by any person from whom a taxpayer is seeking credit, or with whom the taxpayer is negotiating the sale of any personal property, or by any other person having a legitimate interest in such information, the director shall, upon being satisfied that such a situation exists, inform such person as to the amount of unpaid taxes due by such taxpayer under the provisions of this chapter. The giving of such information under such circumstances shall not be deemed a violation of section 452A.63 as applied to this chapter.

[C35, § 5093-f13; C39, § **5093.13**; C46, 50, 54, § 324.22324.24; C58, 62, 66, § 324.65; C71, 73, 75, 77, 79, 81, § 324.66]

86 Acts, ch 1007, § 14; 87 Acts, ch 233, §132

C93, § 452A.66

2003 Acts, 1st Ex, ch 2, §196, 205; 2006 Acts, ch 1142, §83