

**455B.479 Storage tank management fee.**

An owner or operator of an underground storage tank shall pay an annual storage tank management fee of sixty- five dollars per tank of over one thousand one hundred gallons capacity. Twenty-three percent of the fees collected shall be deposited in the storage tank management account of the groundwater protection fund. Seventy-seven percent of the fees collected shall be deposited in the Iowa comprehensive petroleum underground storage tank fund created in chapter 455G.

87 Acts, ch 225, § 607; 89 Acts, ch 131, § 38