

**312.5 Division of farm-to-market road funds.**

1. For the fiscal year ending June 30, 2006, the treasurer of state shall apportion among the counties the road use tax funds credited to the farm-to-market road fund by using the allocation method contained in section 312.5, subsection 1, Code 2005. For subsequent fiscal years, the treasurer of state shall apportion among the counties the road use tax funds credited to the farm-to-market road fund by using the distribution methodology adopted pursuant to section 312.3C.

2. All farm-to-market road funds, except funds which under section 310.20 come from any county's allotment of the road use tax funds, shall be apportioned among the counties as provided by this section.

[C39, §**4686.05**; C46, §310.5; C50, §308A.5; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §312.5]

84 Acts, ch 1219, §19; 90 Acts, ch 1267, §32; 91 Acts, ch 258, §45; 92 Acts, ch 1100, §4; 92 Acts, ch 1238, §28, 46; 2002 Acts, ch 1063, §13, 16; 2005 Acts, ch 142, §5

Referred to in §310.27