

**422.112 Aircraft fuel tax transfer.**

The department shall certify quarterly to the treasurer of state the amount of credit that has been taken against income tax liability since the time of the last certification, for the Iowa fuel tax paid on motor fuel, special fuel and motor fuel used for the purpose of operating aircraft, and the treasurer of state shall transfer the amount of the total credit from the motor fuel tax fund, or in the case of aircraft motor fuel, from the separate fund established by [section 452A.82](#), to the general fund of the state.

[C75, 77, §422.88; C79, 81, §422.112]