

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](#)