

452A.84 Transfer to marine fuel tax fund.

The treasurer of state shall transfer from the motor fuel tax fund to the marine fuel tax fund that portion of moneys collected under [this chapter](#) attributable to motor fuel used in watercraft computed as follows:

1. Determine monthly the total amount of motor fuel tax collected under [this chapter](#) and multiply the amount by nine-tenths of one percent.
2. Subtract from the figure computed pursuant to [subsection 1](#) of [this section](#) three percent of the figure for administrative costs and further subtract from the figure the amounts refunded to commercial fishers pursuant to [section 452A.17, subsection 1, paragraph "a", subparagraph \(7\)](#). All moneys remaining after claims for refund and the cost of administration have been made shall be transferred to the marine fuel tax fund.

[C73, 75, 77, 79, 81, §324.84]

[84 Acts, ch 1012, §1](#)

C93, §452A.84

[94 Acts, ch 1107, §71](#); [95 Acts, ch 155, §39, 44](#); [2006 Acts, ch 1179, §62, 66](#)

Referred to in [§452A.79, 452A.79A](#)