

**452A.79 Use of revenue.**

Except as provided in [sections 452A.79A](#), [452A.82](#), and [452A.84](#), the net proceeds of the excise tax on the diesel special fuel and the excise tax on motor fuel and other special fuel, and penalties collected under the provision of [this chapter](#), shall be credited to the road use tax fund.

[C27, 31, §4755-b38, 5093-a9; C35, §5093-f35; C39, §**5093.35**; C46, 50, 54, §324.63; C58, 62, 66, §324.78; C71, 73, 75, 77, 79, 81, §324.79]

[88 Acts, ch 1134, §69, 70](#); [91 Acts, ch 260, §1227](#)

[C93, §452A.79](#)

[93 Acts, ch 131, §17](#); [94 Acts, ch 1107, §68, 69](#); [98 Acts, ch 1219, §18](#); [99 Acts, ch 204, §37](#); [2005 Acts, ch 178, §12](#); [2006 Acts, ch 1179, §59, 66](#)

Referred to in [§24.14](#)

For future amendment to this section, effective July 1, 2023, see 2019 Acts, ch 151, §43, 46