

### 25.2 Examination of report — approval or rejection — payment.

1. The state appeal board with the recommendation of the attorney general may approve or reject claims against the state of less than five years involving the following:

- a. Outdated sales and use tax refunds.
- b. License refunds.
- c. Additional agricultural land tax credits.
- d. Outdated invoices.
- e. Fuel and gas tax refunds.
- f. Outdated homestead and veterans' exemptions.
- g. Outdated funeral service claims.
- h. Tractor fees.
- i. Registration permits.
- j. Outdated bills for merchandise.
- k. Services furnished to the state.
- l. Claims by any county or county official relating to the personal property tax credit.
- m. Refunds of fees collected by the state.

2. Notwithstanding the time period specified in [subsection 1](#), the state appeal board may approve or reject a claim against the state of five years or more, provided an error was made by the state or the claim involves a dispute that commenced five years or more prior.

3. a. Notwithstanding [subsection 1](#), an agency that receives a claim that is charged to a funding source other than the general fund of the state that does not revert and is based on an outdated invoice, outdated bill for merchandise, or for services furnished to the state may on its own approve or deny the claim. The agency shall provide the state appeal board with notification of receipt of the claim and action taken on the claim by the agency. The state appeal board shall adopt rules setting forth the procedures and standards for resolution of such claims by state agencies. Claims denied by an agency shall be forwarded to the state appeal board by the agency for further consideration, in accordance with [this chapter](#).

b. The department of administrative services staff performing financial administration duties under [chapter 8A, subchapter V](#), shall establish reporting requirements for dealing with claims under [this subsection](#) as necessary to conform with generally accepted accounting principles.

4. Payments authorized by the state appeal board shall be paid from the appropriation or fund of original certification of the claim. However, if that appropriation or fund has since reverted under [section 8.33](#), then such payment authorized by the state appeal board shall be out of any moneys in the state treasury not otherwise appropriated.

5. Outstanding state warrants that have been canceled pursuant to [section 8A.519](#) and were charged to the general fund of the state or another state funding source shall be addressed as provided in [section 556.2C](#).

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §25.2]

93 Acts, ch 180, §73; 95 Acts, ch 219, §37; 96 Acts, ch 1038, §1; 96 Acts, ch 1075, §2; 2003 Acts, ch 145, §286; 2006 Acts, ch 1185, §96 – 101; 2019 Acts, ch 24, §104; 2023 Acts, ch 19, §2056, 2073

Referred to in §8.6, 8A.111, 8A.512, 25.1, 556.2C  
Subsection 1, unnumbered paragraph 1 amended