

452A.23 Motor fuel tax — administration by department.

The department shall administer the taxes imposed by [this chapter](#) in the same manner as and subject to [section 422.25, subsection 4](#), [section 423.35](#), and [section 423.37](#).

[2023 Acts, ch 115, §35, 40](#)

Section effective January 1, 2024; 2023 Acts, ch 115, §40

NEW section