

**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 diesel special fuel, the excise tax on motor fuel and other special fuel, the excise tax on electric 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; 2019 Acts, ch 151, §43, 46](#)

Referred to in [§24.14](#)

2019 amendment to this section is effective July 1, 2023; [2019 Acts, ch 151, §46](#)

Section amended