

**452A.77 Moneys deposited in treasury — refunds — administration.**

1. All fees, taxes, interest, and penalties imposed under [this chapter](#) must be paid to the department of revenue or the state department of transportation, whichever is responsible for the collection. The appropriate state agency shall transmit each payment daily to the treasurer of state. Such payments shall be deposited by the treasurer of state in a fund, hereby created, within the state treasury which shall be known as the “motor fuel tax fund”, the net proceeds of which fund, after deductions by lawful transfers and refunds, shall be known as the “motor vehicle fuel tax fund”. The department of revenue and the state department of transportation shall certify monthly to the director of the department of administrative services amounts of refunds of tax approved during each month, and the director of the department of administrative services shall draw warrants in such amounts on the motor fuel tax fund and transmit them. There is hereby appropriated out of the money received under the provisions of [this chapter](#) and deposited in the motor fuel tax fund sufficient funds to pay such refunds as may be authorized in [this chapter](#).

2. The general assembly may appropriate from the motor fuel tax fund such amounts as it determines are necessary for administrative expenses. Allocations and transfers of fees, taxes, interest, and penalties imposed under [this chapter](#), pursuant to any provision of the Code, shall be made from the motor fuel tax fund.

[C27, 31, §5093-a11; C35, §5093-f33; C39, §5093.33; C46, 50, 54, §324.61; C58, 62, 66, §324.76; C71, 73, 75, 77, 79, 81, §324.77]

C93, §452A.77

[2003 Acts, ch 145, §261](#); [2018 Acts, ch 1041, §127](#)