

**452A.73 Embezzlement of fuel tax money — penalty.**

Every sale of motor fuel in this state, every sale of undyed special fuel dispensed by the seller into a fuel supply tank of a motor vehicle, and every sale of electric fuel dispensed by the seller into the battery or other energy storage device of an electric motor vehicle shall, unless otherwise provided, be presumed to include as a part of the purchase price the fuel tax due the state of Iowa under the provisions of [this chapter](#). Every person collecting fuel tax money as part of the selling price of motor fuel, undyed special fuel, or electric fuel shall hold the tax money in trust for the state of Iowa unless the fuel tax on the fuel has been previously paid to the state of Iowa. Any person receiving fuel tax money in trust and failing to remit it to the department of revenue on or before time required shall be guilty of theft.

[C27, 31, §5093-a5; C35, §5093-f9, -f13; C39, §~~5093.09~~ – ~~5093.13~~; C46, 50, 54, §324.16 – 324.22; C58, 62, 66, §324.72; C71, 73, 75, 77, 79, 81, §324.73]

C93, §452A.73

[95 Acts, ch 155, §34, 44](#); [2003 Acts, ch 145, §286](#); [2019 Acts, ch 151, §38, 46](#)

[Theft, chapter 714](#)