

**452A.79A Marine fuel tax fund.**

1. A marine fuel tax fund is created under the authority of the department of natural resources.

a. The fund shall consist of all revenues derived from the excise tax on the sale of motor fuel used in watercraft as provided in [section 452A.84](#) and other moneys appropriated to the fund.

b. Notwithstanding [section 12C.7, subsection 2](#), interest or earnings on moneys in the fund shall be credited to the fund. Notwithstanding [section 8.33](#), any moneys credited to the fund from another fund shall not revert to the fund from which appropriated at the close of a fiscal year.

2. Moneys in the marine fuel tax fund are appropriated to the department of natural resources for use by the department in its recreational boating program, which may include but is not limited to any of the following:

a. Dredging and renovation of lakes of this state.

b. Acquisition, development, and maintenance of access to public boating waters.

c. Development and maintenance of boating facilities and navigation aids.

d. Administration, operation, and maintenance of recreational boating activities of the department of natural resources.

e. Acquisition, development, and maintenance of recreation facilities associated with recreational boating.

[2006 Acts, ch 1179, §60, 66; 2007 Acts, ch 211, §44, 45](#)

Referred to in [§452A.79](#)