

452A.78 Other remedies available.

The special remedies provided under the provisions of [this chapter](#) to enable the state to collect motor fuel excise tax shall not be construed as depriving the state of any other remedy it might have either at law or in equity independent of [this chapter](#). The state shall have the right to maintain an action at law for the collection of said taxes required to be paid herein and in connection therewith shall be entitled to a writ of attachment without bond.

[C35, §5093-f34; C39, §**5093.34**; C46, 50, 54, §324.62; C58, 62, 66, §324.77; C71, 73, 75, 77, 79, 81, §324.78]

C93, §452A.78

[2006 Acts, ch 1142, §83](#)

For future amendment to this section, effective July 1, 2023, see 2019 Acts, ch 151, §42, 46