

**452A.80 Microfilm or photographic copies — originals destroyed.**

The appropriate state agency shall have the power and authority to record, copy, or reproduce by any photographic, photostatic, microfilm, microcard, miniature photographic, or other process which accurately reproduces or forms a durable medium for so reproducing the original of any forms or records pertaining to motor fuel tax or undyed special fuel tax, or any paper or document with respect to refund of the tax. If the forms and records have been reproduced in accordance with [this section](#), the state agency may destroy the originals and the reproductions shall be competent evidence in any court in accordance with the provision of [section 622.30](#).

[C35, §5093-f36; C39, §**5093.36**; C46, 50, 54, §324.64; C58, 62, 66, §324.79; C71, 73, 75, 77, 79, 81, §324.80]

C93, §452A.80

[95 Acts, ch 155, §38](#)

For future amendment to this section, effective July 1, 2023, see 2019 Acts, ch 151, §44, 46