

452A.52 Fuels imported in supply tanks of motor vehicles.

1. No person shall bring into this state in the fuel supply tanks of a commercial motor vehicle, or any other container, regardless of whether or not the supply tanks are connected to the motor of the vehicle, any motor fuel or special fuel to be used in the operation of the vehicle in this state unless that person has paid or made arrangements in advance with the state department of transportation for payment of Iowa fuel taxes on the gallonage consumed in operating the vehicle in this state; except that [this subchapter](#) shall not apply to a private passenger automobile.

2. Any person who is unable to display either of the permits or the license provided in [section 452A.53](#) and brings into the state in the fuel supply tanks of a commercial motor vehicle more than thirty gallons of motor fuel or special fuel in violation of [subsection 1](#) commits a simple misdemeanor punishable as a scheduled violation under [section 805.8A, subsection 13](#), paragraph “c”.

[C35, §5093-f19; C39, §**5093.19**; C46, 50, 54, §324.34, 324.37; C58, 62, 66, 71, 73, 75, 77, 79, 81, §324.52]

C93, §452A.52

[98 Acts, ch 1100, §61](#); [2001 Acts, ch 176, §57, 59](#); [2018 Acts, ch 1041, §127](#)

Referred to in [§452A.53, 805.8A\(13\)\(c\)](#)

For future amendment to this section, effective July 1, 2023, see 2019 Acts, ch 151, §28, 46