

**452A.56 Interstate motor fuel tax — reciprocity agreements.**

1. The director of transportation may enter into motor fuel tax agreements on behalf of this state with authorized representatives of other states. The director of transportation may enter into and the state department of transportation may become a member of a motor fuel tax agreement for the collection and refund of interstate motor fuel tax. The director of transportation may adopt rules pursuant to [chapter 17A](#) to implement the agreement for the collection and refund of interstate motor fuel tax.

2. The department may enter into an agreement for the collection and refund of interstate motor fuel tax which conflicts with [sections 452A.57](#), [452A.58](#), [452A.65](#), and [452A.68](#) and the agreement shall govern carriers covered by the agreement. Copies of the agreement shall be filed with the secretary of the senate and the chief clerk of the house.

[[82 Acts, ch 1071, §1](#)]

C83, §324.56

[86 Acts, ch 1245, §1942](#)

C93, §452A.56

[2018 Acts, ch 1041, §127](#)