

**571—30.2(452A) Availability of funds.** Moneys derived from the excise tax on the sale of motor fuel used in watercraft under Iowa Code section 452A.79 are deposited as a “marine fuel tax” and are subject to appropriation by the general assembly to the department of natural resources. Each year, as part of its approval of the department’s capital improvement plan, the commission shall designate an amount to be available for this program.