168D.16 TRANSFERRING FUNDS TO PAY DELINQUENT FEE.

If a motor carrier licensed under this chapter is delinquent in either filing or paying the International Fuel Tax Agreement (IFTA) report or billing for more than 30 days, or paying the international registration plan billing under section 168.187 for more than 30 days, the commissioner shall authorize any credit in either the IFTA account or the international registration plan account to be used to offset the liability in either the IFTA account or the international registration plan account.

History: *2002 c 371 art 2 s 17*