296A.12 GASOLINE AND SPECIAL FUEL TAX IN LIEU OF OTHER TAXES.

Gasoline and special fuel excise taxes shall be in lieu of all other taxes imposed upon the business of selling or dealing in gasoline or special fuel, whether imposed by the state or by any of its political subdivisions, but are in addition to all ad valorem taxes now imposed by law. Nothing in this chapter is construed as prohibiting the governing body of any city of this state from licensing and regulating such business where its authority is conferred by state law or city charter.

History: *1998 c 299 s 12*