

**453B.13 Credit for previously paid taxes.**

If another state or local unit of government has previously assessed an excise tax on a taxable substance, the taxpayer shall pay the difference between the tax imposed under [this chapter](#) and the tax previously paid. If the tax previously paid to the other state or local unit of government was equal to or greater than the tax imposed under [this chapter](#), no tax is due. The burden is on the taxpayer to show that an excise tax on the taxable substances has been paid to another state or local unit of government.

[90 Acts, ch 1251, §49](#)

C91, §421A.13

C93, §453B.13

Referred to in [§453B.8](#)