

**452A.5 Distribution allowance.**

1. A supplier shall retain a distribution allowance of not more than one and six-tenths percent of all gallons of motor fuel and a distribution allowance of not more than seven-tenths percent of all gallons of undyed special fuel removed from the terminal during the reporting period for purposes of tax computation under section 452A.8.

2. The distribution allowance shall be prorated between the supplier and the distributor or dealer as follows:

a. Motor fuel: four-tenths percent retained by the supplier, one and two-tenths percent to the distributor.

b. Undyed special fuel: thirty-five hundredths percent retained by the supplier, thirty-five hundredths percent to the distributor or dealer purchasing directly from a supplier.

3. Gallons exported outside of the state shall not be included in the calculation of the distribution.

[C27, 31, §5093-a3, -a4; C39, §**5093.04, 5093.05**; C46, 50, 54, §324.4, 324.6; C58, 62, 66, 71, 73, 75, 77, 79, 81, §324.5]

C93, §452A.5

95 Acts, ch 155, §16, 44; 96 Acts, ch 1066, §3, 21; 2012 Acts, ch 1023, §52

[T] Section amended