

CHAPTER 424

ENVIRONMENTAL PROTECTION CHARGE
ON PETROLEUM DIMINUTIONReferred to in [§455G.1](#), [§455G.5](#)Legislative findings; legislative intent; conditions upon finding
of invalidity; 89 Acts, ch 131, §1, 2, 59
Chapter repealed June 30, 2016; see §424.19

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424.1 Title — director's authority.

1. [This chapter](#) is entitled "*Environmental Protection Charge on Petroleum Diminution*".
2. The director's and the department's authority and power under [chapter 421](#) and other provisions of the tax code relevant to administration apply to [this chapter](#), and the charge imposed under [this chapter](#) is imposed as if the charge were a tax within the meaning of that chapter or provision.
3. The director shall enter into a contract or agreement with the board to provide assistance requested by the board. Policy issues arising under [this chapter](#) or [chapter 455G](#) shall be determined by the board, and the board shall be joined as a real party in interest when a policy issue is raised.
4. The board shall retain rulemaking authority, but may contract with the department for assistance in drafting rules. The board shall retain contested case jurisdiction over any challenge to the diminution rate or cost factor. The department shall conduct all other contested cases and be responsible for other agency action in connection with the environmental protection charge imposed under [this chapter](#).
5. The board shall reimburse the department of revenue by contract for the reasonable cost of administration of the environmental protection charge imposed under [this chapter](#) and for other duties delegated to the department or to the director by the board.

[89 Acts, ch 131, §12, 13; 2003 Acts, ch 145, §286](#)

424.2 Definitions.

As used in [this chapter](#), unless the context otherwise requires:

1. "Board" means the Iowa comprehensive petroleum underground storage tank board.
2. "Book", "list", "record", or "schedule" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).
3. "Charge" means the environmental protection charge imposed upon petroleum diminution pursuant to [section 424.3](#).
4. "Charge payer" means a depositor, receiver, or tank owner or operator obligated to pay the environmental protection charge under [this chapter](#).
5. "Department" means the department of revenue.
6. "Depositor" means the person who deposits petroleum into an underground storage

tank subject to regulation under [chapter 455G](#) or an aboveground flammable or combustible liquid storage tank as defined in [section 101.21](#), located at a retail motor fuel outlet if the aboveground storage tank is physically connected directly to pumps which dispense petroleum that is sold at the motor fuel outlet on a retail basis.

7. “*Diminution*” means the petroleum released into the environment prior to its intended beneficial use.

8. “*Director*” means the director of revenue.

9. “*Fund*” means the Iowa comprehensive petroleum underground storage tank fund.

10. “*Owner or operator*” means “*owner or operator*” of an underground storage tank as used in [chapter 455G](#) or the “*owner*” or “*operator*” of an aboveground flammable or combustible liquid storage tank as defined in [section 101.21](#), located at a retail motor fuel outlet if the aboveground storage tank is physically connected directly to pumps which dispense petroleum that is sold at the motor fuel outlet on a retail basis.

11. “*Petroleum*” means petroleum as defined in [section 455G.2](#).

12. “*Receiver*” means, if the owner and operator are not the same person, the person who, under a contract between the owner and operator, is responsible for payment for petroleum deposited into a tank; and if the owner and operator of a tank are the same person, means the owner.

13. “*Tank*” means an underground storage tank subject to regulation under [chapter 455G](#) or an aboveground flammable or combustible liquid storage tank as defined in [section 101.21](#), located at a retail motor fuel outlet if the aboveground storage tank is physically connected directly to pumps which dispense petroleum that is sold at the motor fuel outlet on a retail basis.

[89 Acts, ch 131, §14; 91 Acts, ch 252, §2; 92 Acts, ch 1217, §2; 2000 Acts, ch 1148, §1; 2002 Acts, ch 1119, §200, 201; 2003 Acts, ch 145, §286; 2011 Acts, ch 34, §99](#)

424.3 Environmental protection charge imposed upon petroleum diminution.

1. An environmental protection charge is imposed upon diminution.

a. A depositor shall collect from the receiver of petroleum deposited into a tank, the environmental protection charge imposed under [this section](#) on diminution each time petroleum is deposited into the tank, and pay the charge to the department as directed by [this chapter](#).

b. All taxes or charges collected under [this chapter](#) by a depositor or any individual from a receiver or any other individual are considered to be held in trust on behalf of the state of Iowa.

2. The environmental protection charge shall be equal to the total volume of petroleum deposited in a tank multiplied by the diminution rate multiplied by the cost factor.

3. The diminution rate is one-tenth of one percent.

4. Diminution equals total volume of petroleum deposited multiplied by the diminution rate established in [subsection 3](#).

5. The cost factor is an amount per gallon of diminution determined by the board pursuant to [this subsection](#). The board, after public hearing, shall determine, or shall adjust, the cost factor to the greater of either an amount reasonably calculated to generate an annual average revenue, year to year, of seventeen million dollars from the charge, excluding penalties and interest, or ten dollars. The board may determine or adjust the cost factor at any time but shall at minimum determine the cost factor at least once each fiscal year.

[89 Acts, ch 131, §15; 90 Acts, ch 1235, §9 – 11; 91 Acts, ch 252, §3; 95 Acts, ch 215, §2; 2004 Acts, ch 1073, §28; 2009 Acts, ch 41, §263](#)

Referred to in [§424.2, §424.7, §424.9, §424.16](#)

424.4 Adding of charge.

A depositor shall, as far as practicable, add the charge imposed under [this chapter](#), or the average equivalent of the charge, to the depositor’s sales price for the petroleum subject to the charge and when added such charge shall constitute a part of the depositor’s price, shall

be a debt from the receiver to the depositor until paid, and shall be recoverable at law in the same manner as other debts.

[89 Acts, ch 131, §16](#)

424.5 Depositor permits required — applications — revocation.

1. It is unlawful for any person to deposit petroleum into a tank in this state, unless a depositor permit has been issued to that person under [this section](#). A depositor shall file with the department an application for a permit. An application for a permit shall be made upon a form prescribed by the board and shall set forth the name under which the applicant transacts or intends to transact business, the location or locations of the applicant's place of business, and any other information as the board may require. The application shall be signed by the owner if a natural person; in the case of an association or partnership, by a member or partner; in the case of a corporation, by an executive officer or some person specifically authorized by the corporation to sign the application, to which shall be attached the written evidence of the person's authority.

2. The department may deny a permit to an applicant who is substantially delinquent in paying a tax or charge due, or the interest or penalty on the tax or charge, administered by the department at the time of application. If the applicant is a partnership, a permit may be denied if the partner is substantially delinquent in paying any delinquent tax or charge, penalty, or interest.

3. A permit is not assignable and is valid only for the person in whose name it is issued.

4. A permit issued under [this chapter](#) is valid and effective until revoked by the department.

5. If the holder of a permit fails to comply with any of the provisions of [this chapter](#) or any order or rule of the department, or rule or order of the board pursuant to [this chapter](#), or is substantially delinquent in the payment of a tax or charge administered by the department or the interest or penalty on the tax or charge, the director may revoke the permit.

6. To revoke a permit the director shall serve notice as required by [section 17A.18](#) to the permit holder informing that person of the director's intent to revoke the permit and of the permit holder's right to a hearing on the matter. If the permit holder petitions the director for a hearing on the proposed revocation, after giving ten days' notice of the time and place of the hearing in accordance with [section 17A.18, subsection 3](#), the matter may be heard and a decision rendered. The director may restore permits after revocation. The director shall adopt rules setting forth the period of time a depositor must wait before a permit may be restored or a new permit may be issued. The waiting period shall not exceed ninety days from the date of the revocation of the permit.

[89 Acts, ch 131, §17](#)

424.6 Exemption certificates for receivers of petroleum underground storage tanks not subject to financial responsibility rules.

1. *a.* The department of natural resources shall issue an exemption certificate in the form prescribed by the director of the department of natural resources to an applicant who is an owner or operator of a petroleum underground storage tank which is exempt, deferred, or excluded from regulation under [chapter 455G](#), for that tank. The director of the department of natural resources shall revoke and require the return of an exemption certificate if the petroleum underground storage tank later becomes subject to [chapter 455G](#) pursuant to [section 455G.1](#). A tank is subject to [chapter 455G](#) when the federal regulation subjecting that tank to financial responsibility becomes effective and not upon the effective compliance date unless the effective compliance date is the effective date of the regulation.

b. The department shall permit a credit against the charge due from a person operating an eligible underground bulk storage facility equal to the total volume of petroleum transferred or sold from a tank in bulk quantities and delivered to a person for deposit in a tank which is exempt, deferred, or excluded pursuant to [this subsection](#), multiplied by the diminution rate multiplied by the cost factor, subject to rules adopted by the board. "Bulk quantities" as used in this paragraph means at least a portion of a standard tanker truck load. "Eligible

underground bulk storage facility” means an underground bulk storage facility in operation on or before January 1, 1990.

2. Liability for the charge is upon the depositor and the receiver unless the depositor takes in good faith from the receiver a valid exemption certificate and records the exemption certificate number and related transaction information required by the director and submits such information as part of the environmental protection charge return. If petroleum is deposited into a tank, pursuant to a valid exemption certificate which is taken in good faith by the depositor, and the receiver is liable for the charge, the receiver is solely liable for the charge and shall remit the charge directly to the department and [this chapter](#) applies to that receiver as if the receiver were a depositor.

3. A valid exemption certificate is an exemption certificate which is complete and correct according to the requirements of the director of the department of natural resources.

4. A valid exemption certificate is taken in good faith by the depositor when the depositor has exercised that caution and diligence which honest persons of ordinary prudence would exercise in handling their own business affairs, and includes an honesty of intention and freedom from knowledge of circumstances which ought to put one upon inquiry as to the facts. A depositor has constructive notice of the classes of exempt, deferred, or excluded tanks. In order for a depositor to take a valid exemption certificate in good faith, the depositor must exercise reasonable prudence to determine the facts supporting the valid exemption certificate, and if any facts upon such certificate would lead a reasonable person to further inquiry, then such inquiry must be made with an honest intent to discover the facts.

5. If the circumstances change and the tank becomes subject to financial responsibility regulations, the tank owner or operator is liable solely for the charges and shall remit the charges directly to the department of revenue pursuant to [this chapter](#).

6. The board may waive the requirement for an exemption certificate for one or more classes of exempt, deferred, or excluded tanks, if in the board’s judgment an exemption certificate is not required for effective and efficient collection of the charge. If an exemption certificate is not required for a class pursuant to [this subsection](#), the depositor shall maintain and file such records and information as may be required by the director regarding deposits into a tank subject to the waiver.

[89 Acts, ch 131, §18; 90 Acts, ch 1235, §12; 2003 Acts, ch 145, §286; 2011 Acts, ch 25, §143](#)
Referred to in [§424.8](#)

424.7 Deposit of moneys — filing of environmental protection charge return.

1. A depositor shall, on or before the last day of the month following the close of each calendar quarter during which the depositor is or has become or ceased being subject to the provisions of [section 424.3](#), make, sign, and file an environmental protection charge return for that calendar quarter in such form as may be required by the director. The return shall show information relating to the volume of petroleum deposited into tanks subject to the charge, and any claimed exemptions or exclusions from the charge, a calculation of charges due, and such other information for the period covered by the return as may be required by the director. The depositor may be granted an extension of time not exceeding thirty days for filing a quarterly return, upon a proper showing of necessity. If an extension is granted, the depositor shall have paid by the thirtieth day of the month following the close of the quarter ninety percent of the estimated charges due.

2. If necessary or advisable in order to ensure the payment of the charge imposed by [this chapter](#), the director may require returns and payment of the charge to be made for other than quarterly periods.

3. Returns shall be signed by the depositor or the depositor’s duly authorized agent, and must be duly certified by the depositor to be correct.

4. Upon receipt of a payment pursuant to [this chapter](#), the department shall deposit the moneys into the road use tax fund created in [section 312.1](#).

5. The director may require by rule that reports and returns be filed by electronic transmission.

[89 Acts, ch 131, §19; 90 Acts, ch 1235, §13; 2005 Acts, ch 140, §50](#)

424.8 Payment of environmental protection charge.

1. The charge levied under [this chapter](#) is due and payable in calendar quarterly installments on or before the last day of the month following each quarterly period except as otherwise provided in [this section](#).

2. Every permit holder at the time of making the return required hereunder, shall compute and pay to the department the charges due for the preceding period.

3. *a.* If a receiver fails to pay charges imposed by [this chapter](#) to the depositor required to collect the charge, then in addition to all of the rights, obligations, and remedies provided, the charge is payable by the receiver directly to the department, and [this chapter](#) applies to the receiver as if the receiver were a depositor.

b. If a depositor subject to [this chapter](#) sells the depositor's business or stock of petroleum or quits the business, the depositor shall prepare a final return and pay all charges due within the time required by law. The immediate successor to the depositor, if any, shall withhold a sufficient amount of the purchase price, in money or money's worth, to pay the amount of delinquent charge, interest, or penalty due and unpaid. If the immediate successor of the business or stock of petroleum intentionally fails to withhold the amount due from the purchase price as provided in this paragraph, the immediate successor is personally liable for the payment of the delinquent charges, interest, and penalty accrued and unpaid on account of the operation of the business by the immediate predecessor depositor, except when the purchase is made in good faith as provided in [section 424.6](#). However, a person foreclosing on a valid security interest or retaking possession of premises under a valid lease is not an "immediate successor" for purposes of this paragraph. The department may waive the liability of the immediate successor under this paragraph if the immediate successor exercised good faith in establishing the amount of the previous liability.

[89 Acts, ch 131, §20](#)

424.9 Bond for environmental protection charge collection.

The director, when necessary and advisable in order to secure the collection of the environmental protection charge imposed by [section 424.3](#), may require a depositor to file a bond with the director. The bond shall assure collection by the department of the amount of the charge required to be collected or the amount actually collected by the depositor required to file the bond, whichever is greater. The bond shall be issued by a surety company authorized to conduct business in this state and approved by the commissioner of insurance as to solvency and responsibility, in an amount as the director may fix, to secure the payment of the charge, and penalty due or which may become due. In lieu of the bond, securities or cash shall be kept in the custody of the department and securities may be sold by the director at public or private sale, without notice to the depositor, if it becomes necessary to do so in order to recover any charge and penalty due. Upon a sale, any surplus above the amounts due under [this section](#) shall be returned to the person who deposited the securities.

[89 Acts, ch 131, §21](#)

424.10 Failure to file return — incorrect return.

1. As soon as practicable after a return is filed and in any event within three years after the return is filed the department shall examine it, assess and determine the charge due if the return is found to be incorrect, and give notice to the depositor of the assessment and determination as provided in [subsection 2](#). The period for the examination and determination of the correct amount of the charge is unlimited in the case of a false or fraudulent return made with the intent to evade the charge or in the case of a failure to file a return. If the determination that a return is incorrect is the result of an audit of the books and records of the depositor, the charge, or additional charge, if any is found due, shall be assessed and determined and the notice to the depositor shall be given by the department within one year after the completion of the examination of the books and records.

2. *a.* If a return required by [this chapter](#) is not filed, or if a return when filed is incorrect or insufficient, the department shall determine the amount of charge due from information as the department may be able to obtain and, if necessary, may estimate the charge on the basis of external indices or factors. The department shall give notice of the determination to the

person liable for the charge. The determination shall fix the charge unless the person against whom it is assessed shall, within sixty days after the date of the notice of the determination, apply to the director for a hearing or unless the person against whom it is assessed contests the determination by paying the charge, interest, and penalty and timely filing a claim for refund. At the hearing evidence may be offered to support the determination or to prove that it is incorrect. After the hearing the director shall give notice of the decision to the person liable for the charge.

b. If a depositor's, receiver's, or other person's challenge relates to the diminution rate, the burden of proof upon the challenger shall only be satisfied by clear and convincing evidence.

3. If the amount paid is greater than the correct charge, penalty, and interest due, the department shall refund the excess, with interest, pursuant to rules prescribed by the director. However, the director shall not allow a claim for refund that has not been filed with the department within three years after the charge payment upon which a refund is claimed became due, or one year after the charge payment was made, whichever time is later. A determination by the department of the amount of charge, penalty, and interest due, or the amount of refund for any excess amount paid, is final unless the person aggrieved by the determination appeals to the director for a revision of the determination within sixty days from the date of the notice of determination of charge, penalty, and interest due or refund owing. The director shall grant a hearing, and upon hearing the director shall determine the correct charge, penalty, and interest due or refund owing, and notify the appellant of the decision by mail. The decision of the director is final unless the appellant seeks judicial review of the director's decision under [section 424.13](#).

[89 Acts, ch 131, §22](#); [94 Acts, ch 1133, §8, 16](#); [99 Acts, ch 151, §40, 89](#); [2001 Acts, ch 116, §18](#); [2001 Acts, ch 150, §8](#); [2005 Acts, ch 140, §51](#); [2011 Acts, ch 25, §143](#); [2013 Acts, ch 110, §3](#)

424.11 Environmental protection charge lien — collection — action authorized.

1. a. Whenever a person liable to pay a charge refuses or neglects to pay the charge, the amount, including any interest, penalty, or addition to the charge, together with the costs that may accrue in addition thereto, shall be a lien in favor of the state upon all property and rights to property, whether real or personal, belonging to that person.

b. The environmental protection charge lien shall attach at the time the charge becomes due and payable and shall continue for ten years from the time the lien attaches unless sooner released or otherwise discharged. The lien may be extended, within ten years from the date the lien attaches, by filing for record a notice with the appropriate county official of the appropriate county and from the time of such filing, the lien shall be extended to the property in such county for ten years, unless sooner released or otherwise discharged, with no limit on the number of extensions. The director shall charge off any account whose lien is allowed to lapse and may charge off any account and release the corresponding lien before the lien has lapsed if the director determines under uniform rules adopted by the board that the account is uncollectible or collection costs involved would not warrant collection of the amount due.

2. a. In order to preserve the lien against subsequent mortgagees, purchasers, or judgment creditors, for value and without notice of the lien, on any property situated in a county, the director shall file with the recorder of the county in which the property is located a notice of the lien.

b. The recorder shall endorse on each notice of lien the day, hour, and minute when filed for recording and the document reference number, and shall preserve the notice. The recorder shall also immediately index the notice and record the lien in the manner provided for recording real estate mortgages. The lien is effective from the time of its indexing.

c. The department shall pay recording fees as provided in [section 331.604](#), for the recording of the lien, or for its satisfaction.

3. Upon the payment of a charge as to which the director has filed notice with a county recorder, the director shall immediately file with the recorder a satisfaction of the charge and the recorder shall enter the satisfaction on the notice on file in the recorder's office and indicate that fact on the index.

4. a. The department shall proceed, substantially as provided in [this chapter](#), to collect all

charges and penalties as soon as practicable after the same become delinquent, except that no property of the depositor shall be exempt from the payment of the charge. In the event service has not been made on a distress warrant by the officer to whom addressed within five days from the date the distress warrant was received by the officer, the authorized revenue agents of the department are hereby empowered to serve and make return of the warrant to the clerk of the district court of the county named in the distress warrant, and all subsequent procedure shall be in compliance with [chapter 626](#).

b. The attorney general shall, upon the request of the director, bring an action at law or in equity, as the facts may justify, without bond, to enforce payment of any charges and penalties, and in such action the attorney general shall have the assistance of the county attorney of the county in which the action is pending.

5. It is expressly provided that the foregoing remedies of the state shall be cumulative and that no action taken by the director or attorney general shall be construed to be an election on the part of the state or any of its officers to pursue any remedy hereunder to the exclusion of any other remedy provided by law.

[89 Acts, ch 131, §23](#); [2002 Acts, ch 1113, §7, 8](#); [2009 Acts, ch 27, §15](#)

Referred to in [§455B.302](#), [§455B.392](#), [§455G.9](#), [§455G.13](#)

424.12 Records required.

It is the duty of every depositor required to make a report and pay any charge under [this chapter](#), to preserve such records as the director may require, and it is the duty of every depositor to preserve for a period of three years all invoices and other records; and all such books, invoices, and other records shall be open to examination at any time by the department, and shall be made available within this state for examination upon reasonable notice when the director shall so order. When requested to do so by any person from whom a charge payer is seeking credit, or with whom the charge payer is negotiating the sale of any personal property, or by any other person having a legitimate interest in such information, the director, upon being satisfied that such a situation exists, shall inform that person as to the amount of unpaid charges due by the charge payer under [this chapter](#). The giving of information under such circumstances shall not be deemed a violation of [section 422.72](#) as applied to [this chapter](#).

[Section 422.72](#) applies to [this chapter](#) as if the environmental protection charge were a tax.

[89 Acts, ch 131, §24](#); [2001 Acts, ch 150, §9](#)

424.13 Judicial review.

1. Judicial review of contested cases under [this chapter](#) may be sought in accordance with [chapter 17A](#).

2. For cause and upon a showing by the director that collection of the charge in dispute is in doubt, the court may order the petitioner to file with the clerk a bond for the use of the respondent, with sureties approved by the clerk, in the amount of the charge appealed from, conditioned that the petitioner shall perform the orders of the court.

3. An appeal may be taken by the charge payer or the director to the supreme court of this state irrespective of the amount involved.

[89 Acts, ch 131, §25](#); [95 Acts, ch 83, §18](#); [2001 Acts, ch 116, §19](#)

Referred to in [§424.10](#)

424.14 Reserved.

424.15 Environmental protection charge refund.

If it appears that, as a result of mistake, an amount of a charge, penalty, or interest has been paid which was not due under [this chapter](#), then that amount shall be refunded to the charge payer by the department. A claim for refund that has not been filed with the department within three years after the charge payment upon which a refund is claimed became due, or one year after that charge payment was made, whichever time is the later, shall not be allowed by the director.

Refunds may be made only from the unallocated or uncommitted moneys in the road use tax fund, and are limited by the total amount budgeted by the board for charge refunds.

[89 Acts, ch 131, §26](#); [90 Acts, ch 1235, §14](#); [2001 Acts, ch 150, §10](#)

Referred to in [§455G.3](#)

424.16 Notice of change in diminution rate — service of notice.

1. *a.* The board shall notify each person who has previously filed an environmental protection charge return, and any other person known to the board who will owe the charge at any address obtainable for that person, at least thirty days in advance of the start of any calendar quarter during which an administrative change in the cost factor, pursuant to [section 424.3, subsection 5](#), becomes effective.

b. Notice shall be provided by mailing a notice of the change to the address listed on the person's last return. The mailing of the notice is presumptive evidence of the receipt of the notice by the person to whom addressed. The board shall also publish the same notice at least twice in a paper of general circulation within the state at least thirty days in advance of the first day of the calendar quarter during which a change in paragraph "a" becomes effective.

2. A notice authorized or required under [this section](#) may be given by mailing the notice to the person for whom it is intended, addressed to that person at the address given in the last return filed by the person pursuant to [this chapter](#), or if no return has been filed, then to any address obtainable. The mailing of the notice is presumptive evidence of the receipt of the notice by the person to whom addressed. Any period of time which is determined according to [this chapter](#) by the giving of notice commences to run from the date of mailing of the notice. Neither mailed notice nor notice by publication is required for the initial determination and imposition of the charge. The board shall undertake to provide reasonable notice of the environmental protection charge and procedures, as in the board's sole discretion it deems appropriate, provided that the actual charge and procedures are published in the Iowa administrative bulletin prior to the effective date of the charge.

3. The provisions of the Code relative to the limitation of time for the enforcement of a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine, or enforce the collection of any charge or penalty provided by [this chapter](#).

[89 Acts, ch 131, §27](#); [90 Acts, ch 1235, §15](#); [2009 Acts, ch 41, §127](#); [2010 Acts, ch 1061, §57](#)

424.17 Penalties — offenses — limitation.

1. In addition to the charge or additional charge, the charge payer shall pay a penalty as provided in [section 421.27](#). The charge payer shall also pay interest on the charge or additional charge at the rate in effect under [section 421.7](#) for each month counting each fraction of a month as an entire month, computed from the date the return was required to be filed. The penalty and interest shall be paid to the department and disposed of in the same manner as the charge imposed under [this chapter](#). Unpaid penalties and interest may be enforced in the same manner as the charge imposed by [this chapter](#).

2. A person who willfully attempts to evade a charge imposed by [this chapter](#) or the payment of the charge or a person who makes or causes to be made a false or fraudulent return with intent to evade the charge imposed by [this chapter](#) or the payment of the charge is guilty of a class "D" felony.

3. The certificate of the director to the effect that a charge has not been paid, that a return has not been filed, or that information has not been supplied pursuant to [this chapter](#), shall be prima facie evidence thereof.

4. A prosecution for an offense specified in [this section](#) shall be commenced within six years after its commission.

[89 Acts, ch 131, §28](#); [90 Acts, ch 1168, §47](#); [90 Acts, ch 1172, §12](#); [99 Acts, ch 152, §12, 40](#)

424.18 Effective date.

The environmental protection charge is imposed beginning July 1, 1989. For all deposits subject to the charge made on or after July 1, 1989, the depositor and receiver are obligated to pay the charge as provided in [this chapter](#).

[89 Acts, ch 131, §29](#); [97 Acts, ch 23, §47](#)

424.19 Future repeal.

[This chapter](#) is repealed effective June 30, 2016.

[2003 Acts, ch 110, §1](#); [2004 Acts, ch 1175, §46, 48](#)

Referred to in [§455G.9](#)