

**452A.21 Refund — credit.**

1. Persons not licensed under [this subchapter](#) who blend motor fuel and alcohol to produce ethanol blended gasoline may file for a refund for the difference between taxes paid on the motor fuel purchased to produce ethanol blended gasoline and the tax due on the ethanol blended gasoline blended. If, during any month, a person licensed under [this subchapter](#) uses tax paid motor fuel to blend ethanol blended gasoline and the refund otherwise due under [this section](#) is greater than the licensee's total tax liability for that month, the licensee is entitled to a credit. The claim for credit shall be filed as part of the return required by [section 452A.8](#).

2. In order to obtain the refund established by [this section](#), the person shall do all of the following:

- a. Obtain a blender's permit as provided in [section 452A.18](#).
- b. File a refund claim containing the information as required by the department and certified by the claimant under penalty for false certificate.
- c. Retain invoices meeting the requirements of [section 452A.17, subsection 1](#), paragraph "b", subparagraph (3), for the motor fuel purchased.
- d. Retain invoices for the purchase of alcohol.

3. A refund shall not be issued unless the claim is filed within three years following the end of the month during which the ethanol blended gasoline was actually blended. An income tax credit is not allowed under [this section](#).

[C81, §324.21]

[91 Acts, ch 87, §8, 9](#)

[C93, §452A.21](#)

[95 Acts, ch 155, §26, 44; 96 Acts, ch 1066, §12, 21; 99 Acts, ch 151, §64, 65, 89; 2002 Acts, ch 1150, §20; 2011 Acts, ch 25, §143; 2018 Acts, ch 1041, §127](#)

Referred to in [§452A.18, 452A.65](#)