

452A.2 Definitions.

As used in [this subchapter](#):

1. “*Aviation gasoline*” means any gasoline which is capable of being used for propelling aircraft, which is invoiced as aviation gasoline or is received, sold, stored, or withdrawn from storage by any person for the purpose of propelling aircraft. Motor fuel capable of being used for propelling motor vehicles is not aviation gasoline.

2. “*Biodiesel*” means the same as defined in [section 214A.1](#).

3. “*Biodiesel blended fuel*” means the same as defined in [section 214A.1](#).

4. “*Biofuel*” means the same as defined in [section 214A.1](#).

5. “*Blender*” means a person who owns and blends ethanol with gasoline to produce ethanol blended gasoline and blends the product at a nonterminal location. The person is not restricted to blending ethanol with gasoline. Products blended with gasoline other than ethanol are taxed as gasoline. “*Blender*” also means a person blending two or more special fuel products at a nonterminal location where the tax has not been paid on all of the products blended. This blend is taxed as a special fuel.

6. “*Common carrier*” or “*contract carrier*” means a person involved in the movement of motor fuel or special fuel from the terminal or movement of the motor fuel or special fuel imported into this state, who is not an owner of the motor fuel or special fuel.

7. “*Conventional blendstock for oxygenate blending*” means one or more motor fuel components intended for blending with an oxygenate or oxygenates to produce gasoline.

8. “*Dealer*” means a person, other than a distributor, who engages in the business of selling or distributing motor fuel or special fuel to the end user in this state.

9. “*Denatured ethanol*” means ethanol that is to be blended with gasoline, has been derived from cereal grains, complies with ASTM (American society for testing and materials) international designation D-4806-95b, and may be denatured only as specified in Code of Federal Regulations, Titles 20, 21, and 27. Alcohol and denatured ethanol have the same meaning in [this chapter](#).

10. “*Department*” means the department of revenue.

11. “*Diesel fuel*” or “*diesel*” means diesel fuel as defined in [section 214A.1](#).

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

13. “*Distributor*” means a person who acquires tax paid motor fuel or special fuel from a supplier, restrictive supplier or importer, or another distributor for subsequent sale at wholesale and distribution by tank cars or tank trucks or both. The department may require that the distributor be registered to have terminal purchase rights.

14. “*E-85 gasoline*” means the same as defined in [section 214A.1](#).

15. “*Eligible purchaser*” means a distributor of motor fuel or special fuel or an end user of special fuel who has purchased a minimum of two hundred forty thousand gallons of special fuel each year in the preceding two years. Eligible purchasers who elect to make delayed payments to a licensed supplier shall use electronic funds transfer. Additional requirements for qualifying as an eligible purchaser shall be established by rule.

16. “*Ethanol*” means the same as defined in [section 214A.1](#).

17. “*Ethanol blended gasoline*” means the same as defined in [section 214A.1](#).

18. “*Export*” means delivery across the boundaries of this state by or for the seller or purchaser from a place of origin in this state.

19. “*Exporter*” means a person or other entity who acquires fuel in this state for export to another state.

20. “*Flexible fuel vehicle*” means a motor vehicle as defined in [section 321M.1](#) which is powered by an engine capable of operating using E-85 gasoline.

21. “*Fuel supply tank*”, with respect to motor vehicles that use hydrogen as a special fuel, means a motor vehicle’s hydrogen fuel cells.

22. *a.* “*Gallon*”, with respect to compressed natural gas, means a gasoline gallon equivalent. A gasoline gallon equivalent of compressed natural gas is five and sixty-six hundredths pounds or one hundred twenty-six and sixty-seven hundredths cubic feet measured at a base temperature of 60 degrees Fahrenheit and a pressure of fourteen and seventy-three hundredths pounds per square inch absolute.

b. “Gallon”, with respect to liquefied natural gas, means a diesel gallon equivalent. A diesel gallon equivalent of liquefied natural gas is six and six hundredths pounds.

c. “Gallon”, with respect to hydrogen, means a diesel gallon equivalent. A diesel gallon equivalent of hydrogen is two and forty-nine hundredths pounds.

23. “Gasoline” means the same as defined in [section 214A.1](#).

24. “Import” means delivery across the boundaries of this state by or for the seller or purchaser from a place of origin outside this state.

25. “Importer” means a person who imports motor fuel or undyed special fuel in bulk or transport load into the state by truck, rail, or barge.

26. “Licensed compressed natural gas, liquefied natural gas, liquefied petroleum gas, and hydrogen dealer” means a person in the business of handling untaxed compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen who delivers any part of the fuel into a fuel supply tank of any motor vehicle.

27. “Licensed compressed natural gas, liquefied natural gas, liquefied petroleum gas, and hydrogen user” means a person licensed by the department who dispenses compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen, upon which the special fuel tax has not been previously paid, for highway use from fuel sources owned and controlled by the person into the fuel supply tank of a motor vehicle, or commercial vehicle owned or controlled by the person.

28. “Licensee” means a person holding an uncanceled supplier’s, restrictive supplier’s, importer’s, exporter’s, dealer’s, user’s, or blender’s license issued by the department under [this subchapter](#) or any prior motor fuel tax law or any other person who possesses fuel for which the tax has not been paid.

29. a. “Motor fuel” means motor fuel as defined in [section 214A.1](#) and includes all of the following:

(1) All products commonly or commercially known or sold as gasoline, including ethanol blended gasoline, casinghead, and absorption or natural gasoline, regardless of the products’ classifications or uses, and including transmix which serves as a buffer between fuel products in the pipeline distribution process.

(2) Any liquid advertised, offered for sale, sold for use as, or commonly or commercially used as a fuel for propelling motor vehicles which, when subjected to distillation of gasoline, naphtha, kerosene and similar petroleum products [ASTM (American society for testing and materials) international designation D-86], shows not less than ten percent distilled (recovered) below 347 degrees Fahrenheit (175 degrees Centigrade) and not less than ninety-five percent distilled (recovered) below 464 degrees Fahrenheit (240 degrees Centigrade).

b. “Motor fuel” does not include special fuel, and does not include liquefied gases which would not exist as liquids at a temperature of 60 degrees Fahrenheit and a pressure of fourteen and seven-tenths pounds per square inch absolute, or naphthas and solvents unless the liquefied gases or naphthas and solvents are used as a component in the manufacture, compounding, or blending of a liquid within paragraph “a”, subparagraph (2), in which event the resulting product shall be deemed to be motor fuel. “Motor fuel” does not include methanol unless blended with other motor fuels for use in an aircraft or for propelling motor vehicles.

30. “Motor fuel pump” means the same as defined in [section 214.1](#).

31. “Naphthas and solvents” shall mean and include those liquids which come within the distillation specifications for motor fuel set out under [subsection 29](#), paragraph “a”, subparagraph (2), but which are designed and sold for exclusive use other than as a fuel for propelling motor vehicles.

32. “Nonethanol blended gasoline” means gasoline other than ethanol blended gasoline.

33. “Nonrefiner biofuel manufacturer” means an entity that produces, manufactures, or refines biofuel and does not directly or through a related entity refine, blend, import, or produce a conventional blendstock for oxygenate blending, gasoline, or diesel fuel.

34. “Nonterminal storage facility” means a facility where motor fuel or special fuel, other than liquefied petroleum gas, is stored that is not supplied by a pipeline or a marine vessel. “Nonterminal storage facility” includes a facility that manufactures products such as ethanol

as defined in [section 214A.1](#), biofuel, blend stocks, or additives which may be used as motor fuel or special fuel, other than liquefied petroleum gas, for operating motor vehicles or aircraft.

35. “*Racing fuel*” means leaded gasoline of one hundred ten octane or more that does not meet ASTM (American society for testing and materials) international designation D-4814 for gasoline and is sold in bulk for use in nonregistered motor vehicles.

36. “*Refiner*” means a person engaged in the refining of crude oil to produce motor fuel or special fuel, and includes any affiliate of such person.

37. “*Regional transit system*” means regional transit system as defined in [section 452A.57, subsection 11](#).

38. “*Renewable fuel*” means the same as defined in [section 214A.1](#).

39. “*Restrictive supplier*” means a person who imports motor fuel or undyed special fuel into this state in tank wagons or in small tanks not otherwise licensed as an importer.

40. “*Retail dealer*” means the same as defined in [section 214A.1](#).

41. “*Special fuel*” means fuel oils and all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles or turbine-powered aircraft, and includes any substance used for that purpose, except that it does not include motor fuel. Kerosene shall not be considered to be a special fuel, unless blended with other special fuels for use in a motor vehicle with a diesel engine. Methanol shall not be considered to be a special fuel unless blended with other special fuels for use in a motor vehicle with a diesel engine. Hydrogen shall be considered to be a special fuel when used or intended for use in combination with oxygen to generate electricity for propulsion of a motor vehicle.

42. “*Supplier*” means a person who acquires motor fuel or special fuel by pipeline or marine vessel from a state, territory, or possession of the United States, or from a foreign country for storage at and distribution from a terminal and who is registered under 26 U.S.C. §4101 for tax-free transactions in gasoline, a person who produces in this state or acquires by truck, railcar, or barge for storage at and distribution from a terminal, biofuel, biodiesel, alcohol, or alcohol derivative substances, or a person who produces, manufactures, or refines motor fuel or special fuel in this state. “*Supplier*” includes a person who does not meet the jurisdictional connection to this state but voluntarily agrees to act as a supplier for purposes of collecting and reporting the motor fuel or special fuel tax. “*Supplier*” does not include a retail dealer or wholesaler who merely blends alcohol with gasoline or biofuel with diesel before the sale or distribution of the product or a terminal operator who merely handles, in a terminal, motor fuel or special fuel consigned to the terminal operator.

43. “*Terminal*” means a motor fuel or special fuel storage and distribution facility that is supplied by a pipeline or a marine vessel and from which the fuel may be removed at a rack. “*Terminal*” does not include a facility at which motor fuel or special fuel blend stocks and additives are used in the manufacture of products other than motor fuel or special fuel and from which no motor fuel or special fuel is removed.

44. “*Terminal operator*” means the person who by ownership or contractual agreement is charged with the responsibility for, or physical control over, and operation of a terminal. If co-venturers own a terminal, “*terminal operator*” means the person who is appointed to exercise the responsibility for, or physical control over, and operation of the terminal.

45. “*Terminal owner*” means a person who holds a legal interest or equitable interest in a terminal.

46. “*Urban transit system*” means Iowa urban transit system as defined in [section 452A.57, subsection 6](#).

47. “*Use*”, with respect to liquefied petroleum gas, means the receipt, delivery, or placing of liquefied petroleum gas by a licensed liquefied petroleum gas user into a fuel supply tank of a motor vehicle while the vehicle is in the state. With respect to natural gas used as a special fuel, “*use*” means the receipt, delivery, or placing of the natural gas into equipment for compressing the gas for subsequent delivery into the fuel supply tank of a motor vehicle while the vehicle is in the state. With respect to hydrogen used as a special fuel, “*use*” means the receipt, delivery, or placing of hydrogen by a licensed hydrogen user into a fuel supply tank of a motor vehicle while the vehicle is in the state.

48. “*Withdrawn from terminal*” means physical movement from a supplier to a distributor

or eligible end user and includes an importer going out of state and obtaining fuel from a terminal and bringing the fuel into the state, and a restrictive supplier bringing fuel into the state even though not purchased directly from a terminal.

[C27, 31, §5093-a2; C35, §5093-f2; C39, §5093.02; C46, 50, 54, §324.1; C58, 62, 66, 71, 73, 75, 77, 79, 81, §324.2]

85 Acts, ch 231, §12; 86 Acts, ch 1116, §1; 86 Acts, ch 1245, §414; 88 Acts, ch 1205, §2; 91 Acts, ch 87, §3

C93, §452A.2

95 Acts, ch 155, §9 – 13; 96 Acts, ch 1066, §2, 21; 99 Acts, ch 151, §50, 51, 89; 2001 Acts, ch 150, §22, 23; 2002 Acts, ch 1050, §39, 40; 2002 Acts, ch 1151, §20; 2003 Acts, ch 145, §286; 2003 Acts, ch 179, §129; 2004 Acts, ch 1086, §106; 2005 Acts, ch 140, §60, 61; 2006 Acts, ch 1142, §50 – 53, 79, 80; 2008 Acts, ch 1184, §62; 2013 Acts, ch 30, §99; 2013 Acts, ch 127, §6; 2014 Acts, ch 1026, §95, 96; 2014 Acts, ch 1032, §1, 2; 2018 Acts, ch 1041, §127; 2019 Acts, ch 151, §4 – 6, 17; 2022 Acts, ch 1067, §60, 75, 76

Referred to in §214A.1, 323.1, 452A.86, 570A.1

[0]Additional definitions, see §452A.57

[0]Subsection 38 applies retroactively to January 1, 2022; 2022 Acts, ch 1067, §76

[0]NEW subsection 38 and former subsections 38 – 47 renumbered as 39 – 48