

**452A.33 Reporting requirements.**

1. *a.* Each retail dealer shall report its total gasoline and diesel fuel gallonage for a determination period as follows:

(1) Its total gasoline gallonage and its total ethanol gallonage, including for each classification and subclassification as provided in [section 452A.31](#).

(2) Its total diesel fuel gallonage and its total biodiesel gallonage, including for each classification and subclassification as provided in [section 452A.31](#).

*b.* The report shall include information required in paragraph “*a*” on a company-wide and site-by-site basis, as required by the department.

(1) The information submitted on a company-wide basis shall include the total gasoline and diesel fuel gallonage, including for each classification and subclassification, sold and dispensed by the retail dealer as provided in paragraph “*a*” for all retail motor fuel sites from which the retail dealer sells and dispenses gasoline or diesel fuel.

(2) The information submitted on a site-by-site basis shall include the total gasoline and diesel fuel gallonage, including for each classification and subclassification, sold and dispensed by the retail dealer as provided in paragraph “*a*” separately for each retail motor fuel site from which the retail dealer sells and dispenses gasoline or diesel fuel.

*c.* (1) The retail dealer shall prepare and file the report with the department in a manner and according to procedures required by the department in compliance with [section 452A.61](#). However, the department may require that the retail dealer file the report with the department by electronic transmission. The department may require that retail dealers report to the department on an annual, quarterly, or monthly basis. The department, upon application by a retail dealer, may grant a reasonable extension of time to file the report.

(2) If a retail dealer fails to file the report as required by [this section](#) or fails to maintain records required to file the report the department may impose a civil penalty of not more than one hundred dollars per occurrence in addition to any other penalty provided by law. The penalty amount shall be deposited into the general fund of the state.

*d.* The information included in a report submitted by a retail dealer is deemed to be a trade secret, protected as a confidential record pursuant to [section 22.7](#). However, upon request by the department of agriculture and land stewardship pursuant to [section 159A.14](#) or [214A.36](#), the department of revenue shall certify a retail motor fuel site’s average total gasoline gallonage for a qualifying phase as provided in each of those sections.

2. On or before April 1 the department shall deliver a report to the governor and the legislative services agency. The report shall compile information reported by retail dealers to the department as provided in [this section](#) and shall at least include all of the following:

*a.* (1) The aggregate gasoline gallonage for the previous determination period, including for all classifications and subclassifications as provided in [section 452A.31](#).

(2) The aggregate diesel fuel gallonage for the previous determination period, including for all classifications and subclassifications as provided in [section 452A.31](#).

*b.* (1) The aggregate ethanol distribution percentage for the previous determination period.

(2) The aggregate biodiesel distribution percentage for the previous determination period.

*c.* The report shall not provide information regarding gasoline, diesel fuel, or a biofuel which is sold and dispensed by an individual retail dealer or at a particular retail motor fuel site. The report shall not include a trade secret protected as a confidential record pursuant to [section 22.7](#).

3. On or before February 1 of each year, the state department of transportation shall deliver a report to the governor and the legislative services agency providing information regarding flexible fuel vehicles registered in this state during the previous determination period. The information shall state all of the following:

*a.* The aggregate number of flexible fuel vehicles.

*b.* Of the aggregate number of flexible fuel vehicles, all of the following:

(1) The number of flexible fuel vehicles according to the year of manufacture.

(2) The number of passenger vehicles and the number of passenger vehicles according to the year of manufacture.

(3) The number of light pickup trucks and the number of light pickup trucks according to the year of manufacture.

2006 Acts, ch 1142, §56; 2008 Acts, ch 1184, §63; 2011 Acts, ch 113, §10, 13, 14; 2022 Acts, ch 1067, §69 – 73, 75, 76; 2022 Acts, ch 1138, §65

Referred to in §452A.3

2022 amendments to section by 2022 Acts, ch 1067; 2022 Acts, ch 1067, apply retroactively to January 1, 2022; 2022 Acts, ch 1067, §76

See Code editor's note on simple harmonization at the beginning of this Code volume

Subsection 1, paragraph a, unnumbered paragraph 1 amended

Subsection 1, paragraph b, subparagraphs (1) and (2) amended

Subsection 1, paragraphs c and d amended

Subsection 2, paragraph c amended