

452A.40 Definitions.

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

1. “*Department*” means the department of revenue.
2. “*Electric fuel*” means electrical energy delivered or placed into the battery or other energy storage device of an electric motor vehicle from a source outside the motor vehicle for purposes of propelling the motor vehicle. “*Electric fuel*” shall be deemed motor vehicle fuel for purposes of Article VII, section 8, of the Constitution of the State of Iowa.
3. “*Electric motor vehicle*” means a motor vehicle equipped with electrical drivetrain components that has the ability to be propelled, fully or partially, by one or more electrical motors using electrical energy stored in a battery or other energy storage device that can be recharged by plugging into an electrical outlet or electric vehicle charging station.
4. “*Licensed electric fuel dealer*” means a person licensed by the department who owns an electric vehicle charging station that dispenses electric fuel, upon which the electric fuel tax has not been previously paid, for highway use into the battery or other energy storage device of an electric motor vehicle in this state at a location other than a residence.
5. “*Licensed electric fuel user*” means a person licensed by the department who dispenses electric fuel, upon which the electric fuel tax has not been previously paid, for highway use from a charging station owned and controlled by the person into the battery or other energy storage device of an electric motor vehicle owned or controlled by the person in this state at a location other than a residence.
6. “*Residence*” means the place where a person resides, permanently or temporarily.
7. “*Use*” means the receipt, delivery, or placing of electric fuel by a licensed electric fuel user into the battery or other energy storage device of an electric motor vehicle owned or controlled by the user in this state at a location other than a residence.

[2019 Acts, ch 151, §23, 46](#)

2019 enactment of section is effective July 1, 2023; [2019 Acts, ch 151, §46](#)
NEW section