

**452A.60 Forms of report, refund claim, and records.**

1. The department of revenue or the state department of transportation shall prescribe and furnish all forms, as applicable, upon which reports, returns, and applications shall be made and claims for refund presented under [this chapter](#) and may prescribe forms of record to be kept by suppliers, restrictive suppliers, importers, exporters, blenders, common carriers, contract carriers, licensed compressed natural gas, liquefied natural gas, liquefied petroleum gas, and hydrogen dealers and users, licensed electric fuel dealers and users, terminal operators, nonterminal storage facility operations, and interstate commercial motor vehicle operators.

2. The department of revenue or the state department of transportation may approve a form of record, other than a prescribed form, if the required information is presented in a reasonably accessible form which substantially complies with the prescribed form.

[C35, §5093-f21, -f36; C39, §**5093.21**, **5093.36**; C46, 50, 54, §324.42, 324.64; C58, 62, 66, §324.59; C71, 73, 75, 77, 79, 81, §324.60]

C93, §452A.60

[95 Acts, ch 155, §30](#); [99 Acts, ch 151, §67, 89](#); [2002 Acts, ch 1151, §27](#); [2003 Acts, ch 145, §286](#); [2014 Acts, ch 1032, §7](#); [2019 Acts, ch 151, §10, 17, 34, 46](#)

2019 amendment to subsection 1 by [2019 Acts, ch 151, §34](#), is effective July 1, 2023; [2019 Acts, ch 151, §46](#)  
Subsection 1 amended