

452A.41 Levy and collection of excise tax on electric fuel.

1. An excise tax of two and six-tenths cents is imposed on each kilowatt hour of electric fuel delivered or placed into the battery or other energy storage device of an electric motor vehicle at a location in this state other than a residence.

2. The tax for electric fuel delivered by a licensed electric fuel dealer for use in this state shall attach at the time of the delivery and shall be paid to the department by the licensed electric fuel dealer in a manner prescribed by the department. The tax for electric fuel used by a licensed electric fuel user shall attach at the time of the use of the fuel and shall be paid to the department by the licensed electric fuel user in a manner prescribed by the department.

3. The department shall adopt rules governing the dispensing of electric fuel by licensed dealers and users. The director may require by rule that reports and returns be filed by electronic transmission.

4. a. The department of agriculture and land stewardship shall provide for a biennial inspection of each charging station through which electric fuel can be dispensed, if the charging station is owned by a licensed electric fuel dealer or licensed electric fuel user. The purpose of the inspection is to determine the accuracy and correctness of the charging station when electric fuel is dispensed. For that purpose, the department of agriculture and land stewardship may enter upon the premises where the charging station is located or upon the premises where equipment directly related to the accuracy or correctness of the charging station is located. The department of agriculture and land stewardship shall determine the accuracy and correctness of the charging station by using standards adopted by the national conference on weights and measures and published in the national institute of standards and technology, handbook 44, referred to as “specifications, tolerances, and other technical requirements for weighing and measuring devices”.

b. The department of agriculture and land stewardship shall deliver a notice to the department of revenue of any inspected, noncompliant charging station owned by a licensed electric fuel dealer or licensed electric fuel user, stating that the charging station did not comply with the department of agriculture and land stewardship’s inspection requirements.

c. The department of agriculture and land stewardship may adopt rules pursuant to [chapter 17A](#) to administer the department of agriculture and land stewardship’s duties under [this subsection](#).

5. a. For the purpose of determining the amount of liability for the electric fuel tax, each dealer and user shall file with the department not later than July 31 for the period beginning January 1 and ending June 30, and not later than January 30 for the period beginning July 1 and ending December 30, a biannual tax return certified under penalties for false certification. The return shall show, with reference to each location at which fuel is delivered or placed by the dealer or user into the battery or other energy storage device of any electric motor vehicle during the next preceding six calendar months, information as required by the department. On and after January 1, 2026, the department may require by rule that such tax returns be filed quarterly.

b. The amount of tax due shall be computed by multiplying the appropriate tax rate per kilowatt hour by the number of kilowatt hours of electric fuel delivered or placed by the dealer or user into the batteries or other energy storage devices of electric motor vehicles.

c. The return shall be accompanied by remittance in the amount of the tax due for the determination period in which the fuel was placed into the batteries or other energy storage devices of electric motor vehicles.

6. Moneys collected under [this subchapter](#) by a licensed electric fuel dealer or user are deemed to be held in trust for the state of Iowa.

7. [This subchapter](#) shall not be construed to require a public utility, as defined in [section 476.1](#), to collect the excise tax on electric fuel or to install a separate electric utility meter or otherwise use utility equipment for purposes related to the excise tax on electric fuel, unless the public utility is a licensed electric fuel dealer or licensed electric fuel user.

[2019 Acts, ch 151, §24, 46; 2023 Acts, ch 154, §32, 33](#)

Referred to in §312.2, 452A.54, 452A.57