

**452A.54 Fuel tax computation — refund — reporting and payment.**

1. Fuel tax liability under [this subchapter](#) shall be computed on the total number of gallons of each kind of motor fuel and special fuel, and the total number of kilowatt hours of electric fuel, consumed in the operation in Iowa by commercial motor vehicles subject to [this subchapter](#) at the same rate for each kind of fuel as would be applicable if taxed under [subchapter I](#) and [section 452A.41](#). A refund against the fuel tax liability so computed shall be allowed, on excess Iowa fuel purchased, in the amount of fuel tax paid at the prevailing rate per gallon set out under [subchapter I](#) on motor fuel and special fuel, and rate per kilowatt hour set out under [section 452A.41](#) on electric fuel, consumed by commercial motor vehicles, the operation of which is subject to [this subchapter](#).

2. Notwithstanding any provision of [this chapter](#) to the contrary, except as provided in [this section](#), the holder of a permanent international fuel tax agreement permit or license may make application to the state department of transportation for a refund, not later than the last day of the third month following the quarter in which the overpayment of Iowa fuel tax paid on excess purchases of motor fuel or special fuel was reported as provided in [section 452A.8](#), or electric fuel was reported as provided in [section 452A.41](#), and which application is supported by such proof as the state department of transportation may require. The state department of transportation shall refund Iowa fuel tax paid on motor fuel, special fuel, or electric fuel purchased in excess of the amount consumed by such commercial motor vehicles in their operation on the highways of this state.

3. Application for a refund of fuel tax under [this subchapter](#) must be made for each quarter in which the excess payment was reported, and will not be allowed unless the amount of fuel tax paid on the fuel purchased in this state, in excess of that consumed for highway operation in this state in the quarter applied for, is in an amount exceeding ten dollars. An application for a refund of excess Iowa fuel tax paid under [this subchapter](#) which is filed for any period or in any manner other than as set out in [this section](#) shall not be allowed.

4. To determine the amount of fuel taxes due under [this subchapter](#) and to prevent the evasion thereof, the state department of transportation shall require a quarterly report on forms prescribed by the state department of transportation. It shall be filed not later than the last day of the month following the quarter reported, and each quarter thereafter. These reports shall be required of all persons who have been issued a permit or license under [this subchapter](#) and shall cover actual operation and fuel consumption in Iowa on the basis of the permit or license holder's average consumption of fuel in Iowa, determined by the total miles traveled and the total fuel purchased and consumed for highway use by the permittee's or licensee's commercial motor vehicles in the permittee's or licensee's entire operation in all states to establish an overall miles per gallon ratio or miles per kilowatt hour ratio, which ratio shall be used to compute the gallons or kilowatt hours used for the miles traveled in Iowa. Failure to receive a quarterly report or fuel credentials by mail, facsimile transmission, or any other means of delivery does not relieve a person from the person's fuel tax liability or from the requirement to display current fuel credentials.

5. Subject to compliance with rules adopted by the department, annual reporting may be permitted in lieu of quarterly reporting. A licensee permitted to report annually shall maintain records in compliance with [this chapter](#).

[C27, 31, §5093-b1; C35, §5093-f18, -f25; C39, §5093.18, 5093.25; C46, 50, 54, §324.32, 324.46; C58, 62, 66, 71, 73, 75, 77, 79, 81, §324.54; [81 Acts, 2nd Ex, ch 2, §14](#)]

[87 Acts, ch 170, §15](#)

C93, §452A.54

[95 Acts, ch 155, §27](#); [97 Acts, ch 108, §44, 45](#); [2007 Acts, ch 143, §29](#); [2018 Acts, ch 1041, §127](#); [2019 Acts, ch 59, §137](#); [2019 Acts, ch 151, §30, 46](#)

Referred to in [§452A.53](#), [452A.55](#), [452A.71](#)