452A.74 Unlawful acts — penalty.

1. It shall be unlawful:

a. For any person to knowingly fail, neglect, or refuse to make any required return or statement or pay over fuel taxes required under this chapter.

b. For any person to knowingly make any false, incorrect, or materially incomplete record required to be kept or made under this chapter, to refuse to offer required books and records to the department of revenue or the state department of transportation for inspection on demand or to refuse to permit the department of revenue or the state department of transportation to examine the person's motor fuel or undyed special fuel storage tanks and handling or dispensing equipment.

c. For any seller to issue or any purchaser to receive and retain any incorrect or false invoice or sales ticket in connection with the sale or purchase of motor fuel, undyed special fuel, or electric fuel.

d. For any claimant to alter any invoice or sales ticket, whether the invoice or sales ticket is to be used to support a claim for refund or income tax credit or not, provided, however, if a claimant's refund permit has been revoked for cause as provided in section 452A.19, the revocation shall serve as a bar to prosecution for violation of this paragraph.

e. For any person to act as a supplier, restrictive supplier, importer, exporter, blender, compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen dealer or user, or electric fuel dealer or user without the required license.

f. For any person to use motor fuel, undyed special fuel, or dyed special fuel in the fuel supply tank of a vehicle, or electric fuel in the battery or other energy storage device of an electric vehicle, with respect to which the person knowingly has not paid or had charged to the person's account with a distributor or dealer, or with respect to which the person does not, within the time required in this chapter, report and pay the applicable fuel tax.

g. For any licensed compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen dealer or user to dispense compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen into the fuel supply tank of any motor vehicle without collecting the fuel tax.

h. For any licensed electric fuel dealer or user to dispense electric fuel into the battery or other energy storage device of any electric motor vehicle without collecting the fuel tax.

2. Any delivery of compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen to a compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen dealer or user for the purpose of evading the state tax on compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen, into facilities other than those licensed under this chapter knowing that the fuel will be used for highway use shall constitute a violation of this section. Any compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen dealer or user for purposes of evading the state tax on compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen, who allows a distributor to place compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen for highway use in facilities other than those licensed under this chapter, shall also be deemed in violation of this section.

3. A person found guilty of an offense specified in this section is guilty of a fraudulent practice. Prosecution for an offense specified in this section shall be commenced within six years following the date of commission of the offense.

[C27, 31, §5093-a4, -a6, -a7, -a8; C35, §5093-f31; C39, §**5093.31;** C46, 50, 54, §324.58; C58, 62, 66, §324.73; C71, 73, 75, 77, 79, 81, §324.74]

83 Acts, ch 160, §1

C93, §452A.74

95 Acts, ch 155, §35, 44; 96 Acts, ch 1066, §17, 18, 21; 99 Acts, ch 152, §35, 40; 2003 Acts, ch 145, §286; 2011 Acts, ch 34, §102; 2014 Acts, ch 1032, §10, 11; 2015 Acts, ch 30, §130; 2019 Acts, ch 151, §13, 14, 17, 39, 40, 46

Fraudulent practices, see §714.8 – 714.14