

**452A.86 Method of determining gallonage.**

The exclusive method of determining gallonage of any purchases or sales of motor fuel, undyed special fuel, or liquefied petroleum gas as defined in [this chapter](#) and distillate fuels shall be on a gross volume basis, except for compressed natural gas, liquefied natural gas, and hydrogen. The exclusive method of determining gallonage of any purchases or sales of compressed natural gas is the gasoline gallon equivalent, as defined in [section 452A.2, subsection 22](#). The exclusive method of determining gallonage of any purchase or sale of liquefied natural gas is the diesel gallon equivalent, as defined in [section 452A.2, subsection 22](#). The exclusive method of determining gallonage of any purchases or sales of hydrogen is the diesel gallon equivalent, as defined in [section 452A.2, subsection 22](#). A temperature-adjusted or other method shall not be used, except as it applies to liquefied petroleum gas and the sale or exchange of petroleum products between petroleum refiners. All invoices, bills of lading, or other records of sale or purchase and all returns or records required to be made, kept, and maintained by a supplier, restrictive supplier, importer, exporter, blender, or compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen dealer or user shall be made, kept, and maintained on the gross volume basis. For purposes of [this section](#), “*distillate fuels*” means any fuel oil, gas oil, topped crude oil, or other petroleum oils derived by refining or processing crude oil or unfinished oils which have a boiling range at atmospheric pressure which falls completely or in part between 550 and 1,200 degrees Fahrenheit.

[81 Acts, 2nd Ex, ch 2, §16]

C83, §324.86

C93, §452A.86

95 Acts, ch 155, §41, 44; 99 Acts, ch 151, §73, 89; 2014 Acts, ch 1026, §98; 2014 Acts, ch 1032, §13; 2019 Acts, ch 151, §16, 17