

455C.2 Refund values.

1. A refund value of five cents shall be paid by the consumer on each beverage container sold in this state by a dealer for consumption off the premises. Upon return of the empty beverage container upon which a refund value has been paid to a participating dealer or redemption center and acceptance of the empty beverage container by the participating dealer or redemption center, the participating dealer or redemption center shall return the amount of the refund value to the consumer within a reasonable time not to exceed ten days.

2. *a.* In addition to the refund value provided in [subsection 1](#), the distributor required to accept the empty beverage containers under [section 455C.3](#) shall provide reimbursement in an amount that is one cent per container for containers accepted from a dealer agent and three cents per container for containers accepted from a participating dealer or redemption center. A dealer, dealer agent, or redemption center may compact empty metal beverage containers with the approval of the distributor required to accept the containers.

b. A distributor who pays a handling fee for a beverage container that was sold for consumption off the premises and that used to contain beer, including high-alcoholic content beer, may claim a refund of the barrel tax established in [section 123.136](#) paid by the distributor in the amount of one cent for each such beverage container accepted by the distributor. The department of revenue shall prescribe forms for a distributor to use to claim a refund under this paragraph. Identifying information collected by the department of revenue pursuant to this paragraph that can be used to identify a specific distributor shall be considered confidential information pursuant to [section 22.7](#), [subsection 75](#).

[C79, 81, §455C.2]

[87 Acts, ch 22, §13](#); [88 Acts, ch 1200, §2](#); [89 Acts, ch 272, §35, 42](#); [90 Acts, ch 1261, §43, 44](#); [91 Acts, ch 268, §434, 442, 443](#); [92 Acts, ch 1242, §34, 38, 39, 40, 47](#); [2022 Acts, ch 1139, §4, 20](#); [2022 Acts, ch 1153, §51, 52](#)

Referred to in [§22.7\(75\)](#), [123.24](#), [455C.3](#), [455C.4](#), [455C.12](#), [455C.13](#)