

452A.15 Transportation reports — refinery and pipeline and marine terminal reports.

1. *a.* Every railroad and common carrier or contract carrier transporting motor fuel or special fuel either in interstate or intrastate commerce within this state and every person transporting motor fuel or special fuel by whatever manner into this state shall, subject to penalties for false certificate, report to the department all deliveries of motor fuel or special fuel to points within this state other than refineries or marine or pipeline terminals. If any supplier, restrictive supplier, importer, blender, or distributor is also engaged in the transportation of motor fuel or special fuel for others, the supplier, restrictive supplier, importer, blender, or distributor shall make the same reports as required of common carriers and contract carriers.

b. The report shall cover monthly periods and shall show as to each delivery:

- (1) The name and address of the person to whom delivery was actually made.
- (2) The name and address of the originally named consignee, if delivered to any other than the originally named consignee.
- (3) The point of origin, the point of delivery, and the date of delivery.
- (4) The number and initials of each tank car and the number of gallons contained in the tank car, if shipped by rail.
- (5) The name of the boat, barge, or vessel, and the number of gallons contained in the boat, barge, or vessel, if shipped by water.
- (6) The registration number of each tank truck and the number of gallons contained in the tank truck, if transported by motor truck.
- (7) The manner, if delivered by other means, in which the delivery is made.
- (8) Additional information relative to shipments of motor fuel or special fuel as the department may require.

c. If a person required under [this section](#) to file transportation reports is a licensee under [this subchapter](#) and if the information required in the transportation report is contained in any other report rendered by the person under [this subchapter](#), a separate transportation report of that information shall not be required.

2. A person operating storage facilities at a refinery or at a terminal in this state shall make a monthly accounting to the department of all motor fuel, alcohol, and undyed special fuel withdrawn from the refinery and all motor fuel, alcohol, and undyed special fuel delivered into, withdrawn from, and on hand in the refinery or terminal.

3. Persons operating storage facilities at a nonterminal location shall file a monthly report with the department accounting for all motor fuel, alcohol, and special fuel that is delivered into, stored within, withdrawn from, or sold from the storage facility.

4. The reports required in [this section](#) shall be for information purposes only and the department may in its discretion waive the filing of any of these reports not necessary for proper administration of [this subchapter](#). The reports required in [this section](#) shall be certified under penalty for false certificate and filed with the department within the time allowed for filing of suppliers' and restrictive suppliers' returns of motor fuel or special fuel withdrawn from a terminal within this state or imported into this state.

5. The director may impose a civil penalty against any person who fails to timely file the reports or keep the records required under [this section](#). The penalty shall be one hundred dollars for the first violation and shall increase by one hundred dollars for each additional violation occurring in the calendar year in which the first violation occurred.

6. The director may require by rule that reports be filed by electronic transmission.

[C27, 31, §5093-a6, -b1; C35, §5093-f25, -f26, -f27; C39, §5093.25 – 5093.27; C46, 50, 54, §324.46 – 324.48; C58, 62, 66, 71, 73, 75, 77, 79, 81, §324.15]

C93, §452A.15

95 Acts, ch 155, §23; 99 Acts, ch 151, §58, 89; 2002 Acts, ch 1150, §17; 2002 Acts, ch 1151, §24 – 26; 2011 Acts, ch 25, §143; 2018 Acts, ch 1041, §127; 2025 Acts, ch 136, §141; 2025 Acts, ch 148, §20

Subsection 5 amended