

452A.44 Refunds.

1. A person who uses electric fuel for any of the nontaxable purposes set forth in [section 452A.17, subsection 1](#), paragraph “a”, for motor fuel and undyed special fuel, and who has paid the electric fuel tax either directly to the department or by having the tax added to the price of the fuel, and who has a refund permit, upon presentation to and approval by the department of a claim for refund, subject to the conditions set forth in [section 452A.17, subsection 1](#), paragraph “b”, shall be reimbursed and repaid the amount of the tax which the claimant has paid on the kilowatt hours so used, except that the amount of a refund payable may be applied by the department against any tax liability outstanding on the books of the department against the claimant. Refunds under [this section](#) are subject to the limitations and requirements set forth in [section 452A.17, subsection 3](#), for motor fuel and undyed special fuel refunds.

2. A person shall not claim a refund under [this section](#) until the person has obtained a refund permit meeting the requirements of [section 452A.18](#) from the department. The department may revoke a refund permit pursuant to [section 452A.19](#).

3. Tax collected on electric fuel that is not taxable, or tax collected in excess of the actual amount of tax due, is subject to [section 452A.22](#).

4. If electric fuel is sold or dispensed for a nontaxable purpose, the purchaser may complete and provide an exemption certificate produced by the department to the license holder.

[2019 Acts, ch 151, §27, 46; 2025 Acts, ch 148, §23](#)

NEW subsection 4