

701—262.3(452A) Filing of returns and payment of tax.

262.3(1) *Required information on returns.* Licensed dealers and users of electric fuel must file with the department a biannual electric fuel excise tax return showing for each location where electric fuel is placed into the battery or other storage device of an electric vehicle the following information:

- a. The name and license number of the entity that owns the charging facility.
- b. In the case of a sole proprietorship, the individual owner's name.
- c. In the case of a partnership, the names of all partners.
- d. The location of the facility.
- e. Total number of kilowatt-hours delivered or placed into the battery or other storage device of an electric vehicle.

262.3(2) *Return and payment due date.* The electric fuel excise tax return shall be filed with the department no later than the last date of the month following the close of the tax periods prescribed in Iowa Code section 452A.41. The return shall be accompanied by remittance of the tax due for the period of the return.

262.3(3) *Electronic filing required.* Returns must be filed and payments are to be remitted electronically through govconnect.iowa.gov.

262.3(4) *Consolidated return.* A license holder holding more than one license shall file one consolidated return reporting sales made at all locations for which a license is held.

262.3(5) *International Fuel Tax Agreement returns not impacted.* The electric fuel excise tax return is separate and independent from the tax returns required under the International Fuel Tax Agreement.

This rule is intended to implement Iowa Code section 452A.41.

[ARC 7019C, IAB 5/17/23, effective 7/1/23]