

701—262.4(452A) Charging station verification and testing.**262.4(1)** *Reporting of kilowatt-hours.*

a. Licensed dealers and users may rely upon the following methods to determine kilowatt-hours sold for reporting on a return:

- (1) Electric meters on which only electricity sold as electric fuel is measured.
- (2) Software included in a charging station that tracks kilowatt-hours that flow through the station.

b. If neither subparagraph 262.4(1)“*a*”(1) or 262.4(1)“*a*”(2) is available, prior to filing any returns, licensed dealers and users shall contact the department for approval of a method to calculate electricity used as electric fuel as determined by an electricity study.

262.4(2) *Testing of charging stations.* The department of agriculture and land stewardship shall test all charging stations owned by licensed dealers and users pursuant to standards set forth in Iowa Code section 452A.41. The department of agriculture and land stewardship will report to the department any charging station that is not compliant with those standards.

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

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