

**701—262.5(452A) Refunds.**

**262.5(1)** *Filing of refund claim.* Taxpayers seeking to claim a refund of electric fuel tax must obtain a refund permit pursuant to Iowa Code section 452A.44. Because returns will be filed and tax paid on a biannual basis, refund claims may be filed and will only be processed on a biannual basis after the tax period for which the refund is sought has closed.

**262.5(2)** *Sales tax.* Electric fuel used in an exempt manner may be subject to sales tax. Rule 701—260.13(452A) contains more information regarding reductions in refunds due to the applicability of sales or use tax on exempt electric fuel sales.

**262.5(3)** *International Fuel Tax Agreement refunds not impacted.* This refund process is separate and independent from any refund process authorized under 761—Chapter 505 related to the International Fuel Tax Agreement.

This rule is intended to implement Iowa Code section 452A.44.

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