701—261.12(452A) Refunds.

261.12(1) *Availability.* Refunds of taxes paid on L.P.G., C.N.G., or hydrogen used for other than highway use are available if the tax has been paid.

261.12(2) *Refund process.*

a. To qualify for a refund, all of the following need to be met:

(1) The special fuel was used for a purpose other than to propel motor vehicles,

(2) The person requesting the refund has a refund permit,

(3) The claim is filed within the appropriate time and in the appropriate manner.

b. The income tax credit set forth in rule 701—260.11(452A) applies equally to special fuel.

This rule is intended to implement Iowa Code section 452A.17.

[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]