

701—65.20(452A) Natural gas used as special fuel—time tax attaches—responsible party.

The excise tax on natural gas shall attach at the time of delivery into equipment for compressing the gas for subsequent delivery into the fuel supply tank of a motor vehicle.

All natural gas used as a special fuel shall be delivered into compressing equipment through sealed meters certified for accuracy by the department of agriculture.

Persons responsible for placing natural gas into compressing equipment must hold a license as a dealer or user as defined in Iowa Code section 452A.33.

The tax is due no later than the last day of the month following the month the natural gas was placed into the compressing equipment.

This rule is intended to implement Iowa Code section 452A.34.