

House Amendment 8532

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1 1 Amend House File 2754, as amended, passed, and
1 2 reprinted by the House, as follows:
1 3 #1. Page 1, line 4, by striking the figure <2025>
1 4 and inserting the following: <2020, all>.
1 5 #2. Page 1, by inserting after line 6 the
1 6 following:
1 7 <Sec. _____. Section 214.1, subsections 1 through 3,
1 8 Code 2005, are amended by striking the subsections and
1 9 inserting in lieu thereof the following:
1 10 1. "Commercial weighing and measuring device" or
1 11 "device" means the same as defined in section 215.26.
1 12 2. "Motor fuel" means the same as defined in
1 13 section 214A.1.
1 14 3. "Motor fuel pump" means a pump, meter, or
1 15 similar commercial weighing and measuring device used
1 16 to measure and dispense motor fuel on a retail basis.
1 17 4. "Retail dealer" means the same as defined in
1 18 section 214A.1.
1 19 5. "Wholesale dealer" means the same as defined in
1 20 section 214A.1.>
1 21 #3. Page 1, line 20, by striking the word
1 22 <constituent> and inserting the following:
1 23 <component>.
1 24 #4. Page 3, line 14, by inserting after the word
1 25 <site> the following: <including a permanent or
1 26 mobile location>.
1 27 #5. Page 4, line 7, by striking the word
1 28 <registration>.
1 29 #6. Page 4, by striking lines 17 through 22 and
1 30 inserting the following:
1 31 <(____) Ethanol must be an agriculturally derived
1 32 ethyl alcohol that meets A.S.T.M. international
1 33 specification D 4806 for denatured fuel ethanol for
1 34 blending with gasoline for use as automotive spark=
1 35 ignition engine fuel, or a successor A.S.T.M.
1 36 international specification, as established by rules
1 37 adopted by the department.>
1 38 #7. By striking page 4, line 26, through page 5,
1 39 line 1, and inserting the following:
1 40 <(____) E=85 gasoline must be an agriculturally
1 41 derived ethyl alcohol that meets A.S.T.M.
1 42 international specification D 5798, described as a
1 43 fuel blend for use in ground vehicles with automotive
1 44 spark=ignition engines, or a successor A.S.T.M.
1 45 international specification, as established by rules
1 46 adopted by the department.>
1 47 #8. Page 5, line 11, by striking the words
1 48 <biodiesel or biodiesel blended> and inserting the
1 49 following: <diesel>.
1 50 #9. Page 5, line 12, by striking the word
2 1 <registration>.
2 2 #10. Page 5, line 16, by striking the word <The>
2 3 and inserting the following: <If the motor fuel is
2 4 advertised for sale or sold as biodiesel or biodiesel
2 5 blended fuel, the>.
2 6 #11. Page 6, line 32, by inserting after the word
2 7 <gasoline.> the following: <However, a person
2 8 advertising E=10 gasoline may only designate it as
2 9 ethanol blended gasoline.>
2 10 #12. Page 7, by inserting after line 4 the
2 11 following:
2 12 <Sec. _____. Section 214A.5, Code 2005, is amended
2 13 to read as follows:
2 14 214A.5 SALES SLIP ON DEMAND.
2 15 ~~Each A~~ wholesale dealer or retail dealer ~~in this~~
2 16 ~~state shall, when making a sale of motor vehicle fuel,~~
2 17 ~~give to each a purchaser upon demand a sales slip,~~
2 18 ~~upon which must be printed the words "This motor~~
2 19 ~~vehicle fuel conforms to the standard of~~
2 20 ~~specifications required by the state of Iowa." Each~~
2 21 ~~wholesale dealer in this state shall, when making a~~
2 22 ~~sale of oxygenate octane enhancer, give to each~~
2 23 ~~purchaser upon demand a sales slip upon which must be~~
2 24 ~~printed the words "This oxygenate octane enhancer~~

2 25 conforms to the standard specifications required by
2 26 ~~the state of Iowa."~~
2 27 Sec. _____. Section 214A.7, Code 2005, is amended to
2 28 read as follows:
2 29 214A.7 DEPARTMENT INSPECTION == SAMPLES TESTED.
2 30 The department, ~~its agents or employees,~~ shall,
2 31 from time to time, make or cause to be made tests of
2 32 any motor vehicle fuel or oxygenate octane enhancer
2 33 which is being sold, or held or offered for sale
2 34 within this state, ~~and for such purposes the~~
2 35 ~~inspectors have the right to.~~ An inspector may enter
2 36 upon the premises of any wholesale dealer or retail
2 37 dealer of motor vehicle fuel or oxygenate octane
2 38 ~~enhancer within this state,~~ and to take from any
2 39 container a sample of the motor vehicle fuel or
2 40 oxygenate octane enhancer, not to exceed ~~eight~~ sixteen
2 41 fluid ounces. The sample shall be sealed and
2 42 appropriately marked or labeled by the inspector and
2 43 delivered to the department. The department shall
2 44 make, or cause to be made, complete analyses or tests
2 45 of the motor vehicle fuel or oxygenate octane enhancer
2 46 by the methods specified in section 214A.2.>
2 47 #13. Page 7, line 9, by striking the words ~~<an~~
2 48 ~~oxygenate>~~ and inserting the following: ~~<oxygenate>~~.
2 49 #14. Page 7, line 10, by inserting after the word
2 50 ~~<enhancer>~~ the following: ~~<biofuel>~~.
3 1 #15. Page 7, by striking lines 13 through 18 and
3 2 inserting the following:
3 3 <Sec. _____. Section 214A.11, Code 2005, is amended
3 4 to read as follows:
3 5 214A.11 VIOLATIONS PENALTIES.
3 6 1. ~~Any Except as provided in subsection 2, a~~
3 7 ~~person violating the provisions who violates a~~
3 8 ~~provision of this chapter shall be is guilty of a~~
3 9 ~~simple serious misdemeanor. Each day that a~~
3 10 ~~continuing violation occurs shall be considered a~~
3 11 ~~separate offense.~~
3 12 2. ~~The state may proceed against a person who~~
3 13 ~~violates this chapter by initiating an alternative~~
3 14 ~~civil enforcement action in lieu of a prosecution.~~
3 15 ~~The alternative civil enforcement action may be~~
3 16 ~~brought against the person as a contested case~~
3 17 ~~proceeding by the department under chapter 17A or as a~~
3 18 ~~civil judicial proceeding by the attorney general upon~~
3 19 ~~referral by the department. The department may~~
3 20 ~~impose, assess, and collect the civil penalty. The~~
3 21 ~~civil penalty shall be for at least one hundred~~
3 22 ~~dollars but not more than one thousand dollars for~~
3 23 ~~each violation. Each day that a continuing violation~~
3 24 ~~occurs shall be considered a separate offense.~~
3 25 ~~a. Except as provided in paragraph "b", the state~~
3 26 ~~is precluded from prosecuting a violation pursuant to~~
3 27 ~~subsection 1, if the state is a party in the~~
3 28 ~~alternative civil enforcement action, the department~~
3 29 ~~has made a final decision in the contested case~~
3 30 ~~proceeding, or a court has entered a final judgment.~~
3 31 ~~b. If a party to an alternative civil enforcement~~
3 32 ~~action fails to pay the civil penalty to the~~
3 33 ~~department within thirty days after the party has~~
3 34 ~~exhausted the party's administrative remedies and the~~
3 35 ~~party has not sought judicial review in accordance~~
3 36 ~~with section 17A.19, the department may order that its~~
3 37 ~~final decision be vacated. When the department's~~
3 38 ~~final decision is vacated, the state may initiate a~~
3 39 ~~criminal prosecution, but shall be precluded from~~
3 40 ~~bringing an alternative civil enforcement action. If~~
3 41 ~~a party to an alternative civil enforcement action~~
3 42 ~~fails to pay the civil penalty within thirty days~~
3 43 ~~after a court has entered a final judgment, the~~
3 44 ~~department may request that the attorney general~~
3 45 ~~petition the court to vacate its final judgment. When~~
3 46 ~~the court's judgment has been vacated, the state may~~
3 47 ~~initiate a criminal prosecution, but shall be~~
3 48 ~~precluded from bringing an alternative civil~~
3 49 ~~enforcement action.>~~
3 50 #16. Page 11, by striking line 20 and inserting
4 1 the following:
4 2 <_____. As used in this section, unless the context
4 3 otherwise requires:
4 4 _____. "E=85 gasoline and "retail dealer" mean the
4 5 same as defined in section 214A.1.

4 6 _____. "Gasoline storage and".
4 7 [#17](#). Page 11, line 25, by striking the words <as
4 8 defined in section 214A.1>.
4 9 [#18](#). Page 11, line 30, by inserting after the word
4 10 <department> the following: "of natural resources
4 11 under this chapter or the state fire marshal under
4 12 chapter 101, division II".
4 13 [#19](#). Page 11, line 34, by striking the word
4 14 <equipment> and inserting the following: <dispenser>.
4 15 [#20](#). Page 12, line 6, by inserting after the word
4 16 <equipment> the following: <for use in dispensing E=
4 17 85 gasoline>.
4 18 [#21](#). Page 12, lines 9 and 10, by striking the
4 19 words <department of public safety> and inserting the
4 20 following: <state fire marshal>.
4 21 [#22](#). Page 12, line 14, by striking the words
4 22 <department of public safety> and inserting the
4 23 following: <state fire marshal>.
4 24 [#23](#). Page 12, by inserting after line 15 the
4 25 following:
4 26 <Sec. _____. CONFLICT WITH OTHER ACT. If the
4 27 Eighty-first General Assembly enacts House File 2793
4 28 or any other Act that amends section 214.1 in a manner
4 29 that conflicts with the amendments in this Act to
4 30 section 214.1, the provisions of this Act shall
4 31 prevail.>
4 32 [#24](#). Page 12, by inserting after line 32 the
4 33 following:
4 34 <_____. "Department" means the Iowa department of
4 35 economic development created in section 15.105.>
4 36 [#25](#). Page 13, line 7, by inserting after the word
4 37 <biodiesel> the following: <that is stored on-site or
4 38 off-site in bulk and>.
4 39 [#26](#). Page 13, line 9, by inserting after the word
4 40 <which> the following: <storage and distribution
4 41 facility>.
4 42 [#27](#). Page 13, by inserting after line 20 the
4 43 following:
4 44 <_____. "Underground storage tank fund board" means
4 45 the Iowa comprehensive petroleum underground storage
4 46 tank fund board established pursuant to section
4 47 455G.4.>
4 48 [#28](#). Page 13, line 32, by striking the word <nine>
4 49 and inserting the following: <eleven>.
4 50 [#29](#). Page 13, by inserting after line 35 the
5 1 following:
5 2 <_____. One person representing the petroleum
5 3 industry who is knowledgeable about issues relating to
5 4 petroleum refining, terminal operations, and petroleum
5 5 or motor fuel distribution.>
5 6 [#30](#). Page 14, line 1, by striking the word <Eight>
5 7 and inserting the following: <Nine>.
5 8 [#31](#). Page 14, by inserting after line 11 the
5 9 following:
5 10 <(____) The Iowa grocery industry association.>
5 11 [#32](#). Page 14, line 29, by striking the word <five>
5 12 and inserting the following: <six>.
5 13 [#33](#). Page 14, by inserting after line 30 the
5 14 following:
5 15 <_____. The infrastructure board shall meet with
5 16 three or more members of the underground storage tank
5 17 fund board who shall represent the underground storage
5 18 tank fund board. The representatives shall be
5 19 available to advise the infrastructure board when the
5 20 infrastructure board makes decisions regarding the
5 21 awarding of financial incentives to a person under a
5 22 renewable fuel infrastructure program provided in
5 23 section 15G.116 or 15G.117.>
5 24 [#34](#). Page 14, line 34, by striking the word <Five>
5 25 and inserting the following: <Six>.
5 26 [#35](#). Page 15, line 16, by inserting after the word
5 27 <dispense> the following: <renewable fuel which is>.
5 28 [#36](#). Page 15, by striking lines 19 through 26 and
5 29 inserting the following:
5 30 <2. A person may apply to the department to
5 31 receive financial incentives on a cost-share basis.
5 32 The department shall forward the applications to the
5 33 underground storage tank fund board as required by
5 34 that board for evaluation and recommendation. The
5 35 underground storage tank fund board may rank the
5 36 applications with comments and shall forward them to

5 37 the infrastructure board for approval or disapproval.
5 38 The department shall award financial incentives on a
5 39 cost=share basis to an eligible person whose
5 40 application was approved by the infrastructure board.
5 41 3. To all extent practical, the program shall be
5 42 administered in conjunction with the programs provided
5 43 in section 15.401.>
5 44 #37. Page 16, by striking lines 31 through 33 and
5 45 inserting the following: <to perform a new site
5 46 assessment unless a new release occurs or if a
5 47 previously unknown or unforeseen risk condition should
5 48 arise.>
5 49 #38. By striking page 16, line 34, through page
5 50 17, line 4, and inserting the following:
6 1 <____. The infrastructure board shall not approve a
6 2 cost=>.
6 3 #39. Page 17, line 7, by striking the words <or
6 4 motor fuel pump>.
6 5 #40. Page 17, by striking lines 17 through 25 and
6 6 inserting the following: <exceed fifty percent of the
6 7 actual cost of making the improvement or thirty
6 8 thousand dollars, whichever is less. The
6 9 infrastructure board may approve multiple awards to
6 10 make improvements to a retail motor fuel site so long
6 11 as the total amount of the awards does not exceed the
6 12 limitations provided in this paragraph.>
6 13 #41. Page 17, line 26, by striking the word <c.>
6 14 and inserting the following: <7.>
6 15 #42. Page 17, by striking lines 27 and 28 and
6 16 inserting the following: <to store and dispense motor
6 17 fuel other than the type of renewable fuel approved by
6 18 the board in the cost=share agreement, unless one of
6 19 the>.
6 20 #43. Page 17, line 30, by striking the figure
6 21 <(1)> and inserting the following: <a.>
6 22 #44. Page 17, line 34, by striking the figure
6 23 <(2)> and inserting the following: <b.>
6 24 #45. Page 17, line 34, by striking the words
6 25 <infrastructure fund> and inserting the following:
6 26 <renewable fuel infrastructure fund if created in 2006
6 27 Iowa acts, House File 2759>.
6 28 #46. Page 18, line 2, by inserting after the word
6 29 <amount.> the following: <The amount shall be
6 30 deposited in the renewable fuel infrastructure fund if
6 31 created in 2006 Iowa acts, House File 2759.>
6 32 #47. Page 18, line 3, by striking the word <d.>
6 33 and inserting the following: <8.>
6 34 #48. Page 18, by striking lines 9 through 11.
6 35 #49. Page 18, by striking lines 15 through 17 and
6 36 inserting the following: <infrastructure board
6 37 created in section 15G.115 shall>.
6 38 #50. Page 18, by striking lines 25 through 30 and
6 39 inserting the following:
6 40 <____. A person may apply to the department to
6 41 receive financial incentives on a cost=share basis.
6 42 The department shall forward the applications to the
6 43 underground storage tank fund board as required by
6 44 that board for evaluation and recommendation. The
6 45 underground storage tank fund board may rank the
6 46 applications with comments and shall forward them to
6 47 the infrastructure board for approval or disapproval.
6 48 The department shall award financial incentives on a
6 49 cost=share basis to an eligible person whose
6 50 application was approved by the infrastructure board.
7 1 _____. To all extent practical, the program shall be
7 2 administered in conjunction with the programs provided
7 3 in section 15.401.>
7 4 #51. Page 19, by striking lines 16 through 25 and
7 5 inserting the following:
7 6 <____. An award of financial incentives to a
7 7 participating person shall be in the form of a grant.
7 8 In order to participate in the program an eligible
7 9 person must execute a cost=share agreement with the
7 10 department as approved by the infrastructure board in
7 11 which the person contributes a percentage of the total
7 12 costs related to improving the terminal. The
7 13 financial incentives awarded to the participating
7 14 person shall not exceed fifty percent of the actual
7 15 cost of making the improvements or fifty thousand
7 16 dollars, whichever is less. The infrastructure board
7 17 may approve multiple awards to make improvements to a

7 18 terminal so long as the total amount of the awards
7 19 does not exceed the limitations provided in this
7 20 subsection.>
7 21 #52. Page 19, line 34, by striking the words
7 22 <infrastructure fund> and inserting the following:
7 23 <renewable fuel infrastructure fund if created in 2006
7 24 Iowa acts, House File 2759>.
7 25 #53. Page 20, line 2, by inserting after the word
7 26 <amount.> the following: <The amount shall be
7 27 deposited in the renewable fuel infrastructure fund if
7 28 created in 2006 Iowa acts, House File 2759.>
7 29 #54. Page 20, by inserting after line 8, the
7 30 following:
7 31 <Sec. _____. NEW SECTION. 15G.120 REPORT.
7 32 1. By January 15 of each year, the renewable fuel
7 33 infrastructure board shall approve that part of the
7 34 department's report required to be submitted to the
7 35 governor and general assembly by the department
7 36 regarding projects supported from the grow Iowa values
7 37 fund as provided in section 15.104 which provides
7 38 information regarding expenditures to support
7 39 renewable fuel infrastructure programs as provided in
7 40 sections 15G.116 and 15G.117. That part of the report
7 41 approved by the board shall include the same
7 42 information as required for business finance projects
7 43 funded during the previous fiscal year.
7 44 2. This section is repealed on July 1, 2012.
7 45 Sec. _____. DEPARTMENTAL STUDY == E=85 GASOLINE
7 46 AVAILABILITY. The state department of transportation
7 47 and the department of natural resources shall
7 48 cooperate to conduct a study to provide methods to
7 49 inform persons of the availability of E=85 gasoline
7 50 offered for sale and distribution by retail dealers of
8 1 motor fuel in this state, including the location of
8 2 each retail motor fuel site where a retail dealer
8 3 offers E=85 gasoline for sale and distribution. The
8 4 department's study shall include methods for
8 5 identifying those locations for the convenience of the
8 6 traveling public including but not limited to the
8 7 identification of those locations on roadside signs
8 8 and on the official Iowa map published pursuant to
8 9 section 307.14. The departments shall jointly prepare
8 10 and deliver a report to the governor and general
8 11 assembly, which includes findings and recommendations,
8 12 not later than January 10, 2007.
8 13 Sec. _____. EMERGENCY RULES. The Iowa department of
8 14 economic development and the Iowa comprehensive
8 15 petroleum underground storage tank fund board shall
8 16 adopt emergency rules under section 17A.4, subsection
8 17 2, and section 17A.5, subsection 2, paragraph "b", to
8 18 implement the provisions of this division and the
8 19 rules shall be effective immediately upon filing, but
8 20 not later than June 1, 2006. Any rules adopted in
8 21 accordance with this section shall also be published
8 22 as a notice of intended action as provided in section
8 23 17A.4, subsection 1.>
8 24 #55. Page 20, line 15, by striking the words <and
8 25 "retail dealer"> and inserting the following:
8 26 <"retail dealer", and "retail motor fuel site">.
8 27 #56. Page 20, lines 17 and 18, by striking the
8 28 words <as motor vehicle fuel pump>.
8 29 #57. Page 20, by striking lines 19 and 20.
8 30 #58. Page 21, by striking lines 9 through 16, and
8 31 inserting the following:
8 32 <3A. A retail dealer is eligible to claim a
8 33 designated ethanol blended gasoline tax credit as
8 34 provided in this section even though the retail dealer
8 35 claims an E=85 gasoline promotion tax credit pursuant
8 36 to section 422.110 for the same tax year for the same
8 37 ethanol gallonage.>
8 38 #59. Page 21, line 20 by striking the figure
8 39 <2007> and inserting the following: <2009>.
8 40 #60. Page 21, line 26, by striking the words
8 41 <"motor fuel pump",>.
8 42 #61. Page 21, by inserting after line 27 the
8 43 following:
8 44 <_____. "Flexible fuel vehicle" means the same as
8 45 defined in section 452A.2.
8 46 _____. "Motor fuel" means the same as defined in
8 47 section 452A.2.
8 48 _____. "Motor fuel pump" means the same as defined

8 49 in section 214.1.>
8 50 #62. Page 21, by inserting after line 30 the
9 1 following:
9 2 <____. The special terms provided in section
9 3 452A.31 shall also apply to this section.>
9 4 #63. By striking page 22, line 9, through page 23,
9 5 line 11, and inserting the following:
9 6 <a. The retail dealer's biofuel distribution
9 7 percentage which is the sum of the retail dealer's
9 8 total ethanol gallonage plus the retail dealer's total
9 9 biodiesel gallonage expressed as a percentage of the
9 10 retail dealer's total gasoline gallonage, in the
9 11 retail dealer's applicable determination period.
9 12 b. The retail dealer's biofuel threshold
9 13 percentage is as follows:
9 14 (1) For a retail dealer who sells and dispenses
9 15 more than two hundred thousand gallons of motor fuel
9 16 in an applicable determination period, the retail
9 17 dealer's biofuel threshold percentage is as follows:
9 18 (a) Ten percent for the determination period
9 19 beginning on January 1, 2009, and ending December 31,
9 20 2009.
9 21 (b) Eleven percent for the determination period
9 22 beginning on January 1, 2010, and ending December 31,
9 23 2010.
9 24 (c) Twelve percent for the determination period
9 25 beginning on January 1, 2011, and ending December 31,
9 26 2011.
9 27 (d) Thirteen percent for the determination period
9 28 beginning on January 1, 2012, and ending December 31,
9 29 2012.
9 30 (e) Fourteen percent for the determination period
9 31 beginning on January 1, 2013, and ending December 31,
9 32 2013.
9 33 (f) Fifteen percent for the determination period
9 34 beginning on January 1, 2014, and ending December 31,
9 35 2014.
9 36 (g) Seventeen percent for the determination period
9 37 beginning on January 1, 2015, and ending December 31,
9 38 2015.
9 39 (h) Nineteen percent for the determination period
9 40 beginning on January 1, 2016, and ending December 31,
9 41 2016.
9 42 (i) Twenty-one percent for the determination
9 43 period beginning on January 1, 2017, and ending
9 44 December 31, 2017.
9 45 (j) Twenty-three percent for the determination
9 46 period beginning on January 1, 2018, and ending
9 47 December 31, 2018.
9 48 (k) Twenty-five percent for each determination
9 49 period beginning on and after January 1, 2019.
9 50 (2) For a retail dealer who sells and dispenses
10 1 two hundred thousand gallons of motor fuel or less in
10 2 an applicable determination period, the biofuel
10 3 threshold percentages shall be:
10 4 (a) Six percent for the determination period
10 5 beginning on January 1, 2009, and ending December 31,
10 6 2009.
10 7 (b) Six percent for the determination period
10 8 beginning on January 1, 2010, and ending December 31,
10 9 2010.
10 10 (c) Ten percent for the determination period
10 11 beginning on January 1, 2011, and ending December 31,
10 12 2011.
10 13 (d) Eleven percent for the determination period
10 14 beginning on January 1, 2012, and ending December 31,
10 15 2012.
10 16 (e) Twelve percent for the determination period
10 17 beginning on January 1, 2013, and ending December 31,
10 18 2013.
10 19 (f) Thirteen percent for the determination period
10 20 beginning on January 1, 2014, and ending December 31,
10 21 2014.
10 22 (g) Fourteen percent for the determination period
10 23 beginning on January 1, 2015, and ending December 31,
10 24 2015.
10 25 (h) Fifteen percent for the determination period
10 26 beginning on January 1, 2016, and ending December 31,
10 27 2016.
10 28 (i) Seventeen percent for the determination period
10 29 beginning on January 1, 2017, and ending December 31,

10 30 2017.

10 31 (j) Nineteen percent for the determination period
10 32 beginning on January 1, 2018, and ending December 31,
10 33 2018.

10 34 (k) Twenty-one percent for the determination
10 35 period beginning on January 1, 2019, and ending
10 36 December 31, 2019.

10 37 (l) Twenty-three percent for the determination
10 38 period beginning on January 1, 2020, and ending
10 39 December 31, 2020.

10 40 (m) Twenty-five percent for each determination
10 41 period beginning on and after January 1, 2021.

10 42 (3) Notwithstanding paragraph "a", the governor
10 43 may adjust a biofuel threshold percentage for a
10 44 determination period if the governor finds that
10 45 exigent circumstances exist. Exigent circumstances
10 46 exist due to potential substantial economic injury to
10 47 the state's economy. Exigent circumstances also exist
10 48 if it is probable that a substantial number of retail
10 49 dealers cannot comply with a biofuel threshold
10 50 percentage during a determination period due to any of
11 1 the following:

11 2 (a) Less than the target number of flexible fuel
11 3 vehicles are registered under chapter 321. The target
11 4 numbers of flexible fuel vehicles are as follows:

11 5 (i) On January 1, 2011, two hundred fifty
11 6 thousand.

11 7 (ii) On January 1, 2014, three hundred fifty
11 8 thousand.

11 9 (iii) On January 1, 2017, four hundred fifty
11 10 thousand.

11 11 (iv) On January 1, 2019, five hundred fifty
11 12 thousand.

11 13 (b) A shortage in the biofuel feedstock resulting
11 14 in a dramatic decrease in biofuel inventories.

11 15 If the governor finds that exigent circumstances
11 16 exist, the governor may reduce the applicable biofuel
11 17 threshold percentage by replacing it with an adjusted
11 18 biofuel threshold percentage. The governor shall
11 19 consult with the department of revenue and the
11 20 renewable fuels and coproducts advisory committee
11 21 established pursuant to section 159A.4. The governor
11 22 shall make the adjustment by giving notice of intent
11 23 to issue a proclamation which shall take effect not
11 24 earlier than thirty-five days after publication in the
11 25 Iowa administrative bulletin of a notice to issue the
11 26 proclamation. The governor shall provide a period of
11 27 notice and comment in the same manner as provided in
11 28 section 17A.4, subsection 1. The adjusted biofuel
11 29 threshold percentage shall be effective for the
11 30 following determination period.

11 31 c. The retail dealer's biofuel threshold
11 32 percentage disparity which is a positive percentage
11 33 difference obtained by taking the minuend which is the
11 34 retail dealer's biofuel distribution percentage and
11 35 subtracting from it the subtrahend which is the retail
11 36 dealer's biofuel threshold percentage, in the retail
11 37 dealer's applicable determination period.

11 38 d. The tax credit shall be calculated separately
11 39 for each retail motor fuel site or other permanent or
11 40 temporary location from which the retail dealer sells
11 41 and dispenses ethanol blended gasoline.

11 42 4. a. For a retail dealer whose tax year is the
11 43 same as a determination period beginning on January 1
11 44 and ending on December 31, the retail dealer's tax
11 45 credit is calculated by multiplying the retail
11 46 dealer's total ethanol gallonage by a tax credit rate,
11 47 which may be adjusted based on the retail dealer's
11 48 biofuel threshold percentage disparity. The tax
11 49 credit rate is as follows:

11 50 (1) For any tax year in which the retail dealer
12 1 has attained a biofuel threshold percentage for the
12 2 determination period, the tax credit rate is six and
12 3 one-half cents.

12 4 (2) For any tax year in which the retail dealer
12 5 has not attained a biofuel threshold percentage for
12 6 the determination period, the tax credit rate shall be
12 7 adjusted based on the retail dealer's biofuel
12 8 threshold percentage disparity. The amount of the
12 9 adjusted tax credit rate is as follows:

12 10 (a) If the retail dealer's biofuel threshold

12 11 percentage disparity equals two percent or less, the
12 12 tax credit rate is four and one-half cents.

12 13 (b) If the retail dealer's biofuel threshold
12 14 percentage disparity equals more than two percent but
12 15 not more than four percent, the tax credit rate is two
12 16 and one-half cents.

12 17 (c) A retail dealer is not eligible for a tax
12 18 credit if the retail dealer's biofuel threshold
12 19 percentage disparity equals more than four percent.

12 20 b. For a retail dealer whose tax year is not the
12 21 same as a determination period beginning on January 1
12 22 and ending on December 31, the retail dealer shall
12 23 calculate the tax credit twice, as follows:

12 24 (1) For the period beginning on the first day of
12 25 the retail dealer's tax year until December 31, the
12 26 retail dealer shall calculate the tax credit in the
12 27 same manner as a retail dealer who calculates the tax
12 28 credit on that same December 31 as provided in
12 29 paragraph "a".

12 30 (2) For the period beginning on January 1 to the
12 31 end of the retail dealer's tax year, the retail dealer
12 32 shall calculate the tax credit in the same manner as a
12 33 retail dealer who will calculate the tax credit on the
12 34 following December 31 as provided in paragraph "a.">

12 35 #64. Page 23, line 12, by striking the word <a.>
12 36 #65. Page 23, by striking lines 17 through 20.
12 37 #66. Page 24, lines 3 and 4, by striking the words
12 38 <"motor fuel pump",>.

12 39 #67. Page 24, by inserting after line 5 the
12 40 following:

12 41 <____. "Motor fuel pump" means the same as defined
12 42 in section 214.1.>

12 43 #68. Page 24, line 12, by inserting after the word
12 44 <claim> the following: <the tax credit>.

12 45 #69. Page 24, by striking lines 19 and 20 and
12 46 inserting the following:

12 47 <____. For a retail dealer whose tax year is on a
12 48 calendar year basis, the retail dealer shall calculate
12 49 the amount of the tax credit by multiplying a
12 50 designated rate by the retail>.

13 1 #70. Page 24, by striking line 23, and inserting
13 2 the following:

13 3 <____. For calendar year 2006, calendar year 2007,
13 4 and calendar year 2008, twenty=>.

13 5 #71. Page 24, line 25, by striking the figures and
13 6 words <2008 or calendar year 2009> and inserting the
13 7 following: <2009 and calendar year 2010>.

13 8 #72. Page 24, line 27, by striking the figure
13 9 <2010> and inserting the following: <2011>.

13 10 #73. Page 24, line 28, by striking the figure
13 11 <2011> and inserting the following: <2012>.

13 12 #74. Page 24, line 29, by striking the figure
13 13 <2012> and inserting the following: <2013>.

13 14 #75. Page 24, line 30, by striking the figure
13 15 <2013> and inserting the following: <2014>.

13 16 #76. Page 24, line 31, by striking the figure
13 17 <2014> and inserting the following: <2015>.

13 18 #77. Page 24, line 32, by striking the figure
13 19 <2015> and inserting the following: <2016>.

13 20 #78. Page 24, line 33, by striking the figure
13 21 <2016> and inserting the following: <2017>.

13 22 #79. Page 24, line 34, by striking the figure
13 23 <2017> and inserting: <2018>.

13 24 #80. Page 24, line 35, by striking the figure
13 25 <2018> and inserting the following: <2019>.

13 26 #81. Page 25, line 1, by striking the figure
13 27 <2019> and inserting the following: <2020>.

13 28 #82. Page 25, by striking lines 2 through 12 and
13 29 inserting the following:

13 30 <____. For a retail dealer whose tax year is not on
13 31 a calendar year basis, the retail dealer shall
13 32 calculate the tax credit twice, as follows:

13 33 (1) For the period beginning on the first day of
13 34 the retail dealer's tax year until December 31, the
13 35 retail dealer shall calculate the tax credit in the
13 36 same manner as a retail dealer who calculates the tax
13 37 credit on that same December 31 as provided in
13 38 subsection 3.

13 39 (2) For the period beginning on January 1 to the
13 40 end of the retail dealer's tax year, the retail dealer
13 41 shall calculate the tax credit in the same manner as a

13 42 retail dealer who will calculate the tax credit on the
13 43 following December 31 as provided in subsection 3.>
13 44 #83. Page 25, line 13, by striking the word <a.>
13 45 #84. Page 25, by striking lines 18 through 21.
13 46 #85. Page 25, line 34, by striking the figure
13 47 <2020> and inserting the following: <2021>.
13 48 #86. Page 28, by striking lines 8 through 15.
13 49 #87. Page 28, line 19, by striking the figure
13 50 <2007> and inserting the following: <2009>.
14 1 #88. Page 29, line 18, by striking the figure
14 2 <2020> and inserting the following: <2021>.
14 3 #89. Page 30, line 1, by striking the figures
14 4 <422.11N, 422,110,> and inserting the following:
14 5 <422.110>
14 6 #90. Page 30, line 2, by striking the figures
14 7 <11A, 11B> and inserting the following: <11B>.
14 8 #91. Page 30, line 8, by striking the figure
14 9 <2006> and inserting the following: <2008>.
14 10 #92. Page 30, line 9, by striking the figure
14 11 <2006> and inserting the following: <2008>.
14 12 #93. Page 30, line 15, by striking the figure
14 13 <2006> and inserting the following: <2008>.
14 14 #94. Page 30, line 19, by striking the figure
14 15 <2006> and inserting the following: <2008>.
14 16 #95. Page 31, line 1, by striking the figure
14 17 <2019> and inserting the following: <2020>.
14 18 #96. Page 31, line 2, by striking the figure
14 19 <2019> and inserting the following: <2020>.
14 20 #97. Page 31, line 8, by striking the figure
14 21 <2019> and inserting the following: <2020>.
14 22 #98. Page 31, line 12, by striking the figure
14 23 <2019> and inserting the following: <2020>.
14 24 #99. Page 32, by inserting after line 18 the
14 25 following:
14 26 <NEW SUBSECTION. 13A. "Flexible fuel vehicle"
14 27 means a motor vehicle as defined in section 321M.1
14 28 which is powered by an engine capable of operating
14 29 using E=85 gasoline.>
14 30 #100. Page 32, line 19, by striking the figure
14 31 <13A.> and inserting the following: <13B.>
14 32 #101. Page 32, by striking lines 27 and 28.
14 33 #102. By striking page 33, line 4, through page
14 34 34, line 13.
14 35 #103. Page 34, line 17, by striking the word <a.>
14 36 #104. Page 34, by striking lines 19 through 32.
14 37 #105. Page 37, line 18, by inserting after the
14 38 word <gallonage> the following: <calculated for a
14 39 twelve=month period beginning January 1 and ending
14 40 December 31>.
14 41 #106. Page 37, line 25, by inserting after the
14 42 word <gallonage> the following: <calculated for a
14 43 twelve=month period beginning January 1 and ending
14 44 December 31>.
14 45 #107. Page 37, line 30, by inserting after the
14 46 word <gallonage> the following: <calculated for a
14 47 twelve=month period beginning January 1 and ending
14 48 December 31>.
14 49 #108. By striking page 37, line 31, through page
14 50 38, line 7.
15 1 #109. Page 38, line 9, by striking the words
15 2 <BIOFUEL CONTENT IN MOTOR FUEL> and inserting the
15 3 following: <ETHANOL CONTENT IN E=85 GASOLINE>.
15 4 #110. Page 38, line 10, by striking the figure
15 5 <1.>
15 6 #111. Page 38, by striking lines 19 through 28.
15 7 #112. Page 39, by inserting after line 2, the
15 8 following:
15 9 <____. The report shall include a breakdown of the
15 10 information required in paragraph "a" for each retail
15 11 motor fuel site or other permanent or temporary
15 12 location from which the retail dealer sells and
15 13 dispenses motor fuel.>
15 14 #113. By striking page 39, line 26, through page
15 15 40, line 9.
15 16 #114. By striking page 40, line 30, through page
15 17 41, line 26.
15 18 #115. Page 48, by inserting after line 20 the
15 19 following:
15 20 <4. The department shall consult with the
15 21 renewable fuel infrastructure board created in section
15 22 15G.115 in administering this section.>

15 23 [#116](#). By striking page 50, line 31 through page
15 24 51, line 9.
15 25 [#117](#). Page 52, line 21, by striking the figure
15 26 <214.1,>.
15 27 [#118](#). Page 52, line 27, by striking the figure
15 28 <214.1,>.
15 29 [#119](#). Title page, lines 3 and 4, by striking the
15 30 words <and excise taxes>.
15 31 [#120](#). By renumbering, relettering, or
15 32 redesignating and correcting internal references as
15 33 necessary.
15 34 HF 2754.S
15 35 da/cc/26