

# Senate Amendment 3281

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1 1 Amend the amendment, S=3208, to Senate File 464, as  
1 2 follows:

1 3 #1. Page 3, by striking lines 21 through 37 and  
1 4 inserting the following:

1 5 <Sec. \_\_\_\_\_. EFFECTIVE DATE. This division of this  
1 6 Act shall not take effect unless the general assembly  
1 7 enacts an Act, in a future general assembly,  
1 8 determining that a biodiesel fuel mandate is feasible  
1 9 and expressly repeals this section.>

1 10 #2. Page 5, by inserting after line 10 the  
1 11 following:

1 12 <DIVISION \_\_\_\_  
1 13 BIODIESEL FUEL TAXES

1 14 Sec. \_\_\_\_\_. Section 99F.11, subsection 3, paragraph  
1 15 f, Code 2009, is amended to read as follows:

1 16 f. Before distributions are made pursuant to  
1 17 paragraphs "a" through "e", the treasurer of state  
1 18 shall credit a portion of the adjusted gross receipts  
1 19 to the road use tax fund created in section 312.1.  
1 20 The portion of the adjusted gross receipts credited to  
1 21 the road use tax fund shall equal the estimated amount  
1 22 that an eleven-and-one-quarter-cent excise tax imposed  
1 23 on biodiesel fuel sold for use in motor vehicles as  
1 24 provided in section 452A.3, subsection 3, for the  
1 25 fiscal year would raise.

1 26 g. The remaining amount of the adjusted gross  
1 27 receipts tax shall be credited to the general fund of  
1 28 the state.

1 29 Sec. \_\_\_\_\_. Section 452A.3, subsection 3, Code 2009,  
1 30 is amended to read as follows:

1 31 3. For the privilege of operating motor vehicles  
1 32 or aircraft in this state, there is imposed an excise  
1 33 tax on the use of special fuel in a motor vehicle or  
1 34 aircraft. The tax rate on special fuel for diesel  
1 35 engines of motor vehicles is twenty-two and one-half  
1 36 cents per gallon. However, the tax rate on biodiesel  
1 37 fuel as defined in section 214A.1 is eleven and  
1 38 one-quarter cents per gallon. The rate of tax on

1 39 special fuel for aircraft is three cents per gallon.  
1 40 On all other special fuel, unless otherwise specified  
1 41 in this section, the per gallon rate is the same as  
1 42 the motor fuel tax. Indelible dye meeting United  
1 43 States environmental protection agency and internal  
1 44 revenue service regulations must be added to fuel  
1 45 before or upon withdrawal at a terminal or refinery  
1 46 rack for that fuel to be exempt from tax and the dyed  
1 47 fuel may be used only for an exempt purpose.>

1 48 #3. Page 8, by striking lines 39 and 40 and  
1 49 inserting the following:

1 50 <Sec. \_\_\_\_\_. EFFECTIVE DATE. This division of this  
2 1 Act shall not take effect unless the general assembly  
2 2 enacts an Act, in a future general assembly,  
2 3 determining that a biodiesel fuel mandate is feasible  
2 4 and expressly repeals this section.>

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