

House File 2643

H-8172

1 Amend House File 2643 as follows:

2 1. Page 1, lines 5 and 6, by striking <prior to the close>
3 and inserting <on or before the last day>

4 2. Page 1, line 6, after <year.> by inserting <For purposes
5 of this subparagraph, "timely filed" means the same as defined
6 in section 452A.33, subsection 1, paragraph "c", subparagraph
7 (3).>

8 3. Page 1, lines 11 and 12, by striking <prior to the close>
9 and inserting <on or before the last day>

10 4. Page 1, line 12, after <year.> by inserting <For purposes
11 of this subparagraph, "timely filed" means the same as defined
12 in section 452A.33, subsection 1, paragraph "c", subparagraph
13 (3).>

14 5. Page 1, lines 17 and 18, by striking <prior to the close>
15 and inserting <on or before the last day>

16 6. Page 1, line 18, after <year.> by inserting <For purposes
17 of this subparagraph, "timely filed" means the same as defined
18 in section 452A.33, subsection 1, paragraph "c", subparagraph
19 (3).>

20 7. Page 1, after line 18 by inserting:

21 <Sec. _____. Section 452A.33, subsection 1, Code 2026, is
22 amended by adding the following new paragraph:

23 NEW PARAGRAPH. *0c.* The report shall distinguish between
24 a retail dealer selling and dispensing motor fuel from a
25 permanent location and from a mobile location.>

26 8. Page 1, by striking lines 19 through 32 and inserting:

27 <Sec. _____. Section 452A.33, subsection 1, paragraph c, Code
28 2026, is amended to read as follows:

29 *c.* (1) (a) The retail dealer shall prepare and annually
30 file the report with the department by the initial reporting
31 deadline of February 10 in a manner and according to procedures
32 required by the department in compliance with section 452A.61.

33 ~~However, the~~ The department may require that the retail dealer
34 file the report with the department by electronic transmission.
35 The department may require that retail dealers report to the

1 department on an annual, quarterly, or monthly basis. The
2 department, upon application by a retail dealer, ~~may grant a~~
3 ~~reasonable extension of time to file the report~~ shall grant any
4 reasonable request to extend the initial reporting deadline
5 to the final reporting deadline of February 28, and may
6 further extend the final reporting deadline as specified in
7 subparagraph division (b).

8 (b) At the discretion of the department, the final reporting
9 deadline in subparagraph division (a) may be further extended
10 or a report that has been timely filed may be amended, upon
11 application, if the department determines that the further
12 extension to the filing of or any proposed amendment to the
13 report occurs in good faith, and the retail dealer was impacted
14 by unforeseen emergency circumstances, as long as the further
15 extension of time or amendment does not preclude the department
16 from delivering the report and meeting other obligations
17 required by law.

18 (2) (a) If a retail dealer fails to file the a timely
19 report as required by this section subsection or fails to
20 maintain records required to file the report the department may
21 impose a civil penalty of not more than one hundred dollars per
22 occurrence in addition to any other penalty provided by law.
23 The penalty amount shall be deposited into the general fund of
24 the state.

25 (b) A retail dealer who fails to timely file a report as
26 required by this subsection for the latest determination period
27 ending on or before the last day of the retail dealer's tax
28 year is also ineligible to claim any tax credit available under
29 section 422.110, 422.11P, or 422.11Y for the tax year or any
30 succeeding tax year until such time the report is filed.

31 (3) For purposes of this paragraph, "timely filed" means a
32 report filed before the initial report deadline of February 10,
33 unless the report deadline has been extended pursuant to this
34 paragraph and in such case before that deadline.

35 Sec. ____ . Section 452A.33, subsection 1, Code 2026, is

1 amended by adding the following new paragraph:

2 NEW PARAGRAPH. e. (1) Thirty days before the initial
3 reporting deadline, the department shall provide written
4 notification to each retail dealer by certified mail of the
5 obligation to file a report by the initial reporting deadline
6 and highlighting the inability to claim certain tax credits
7 for failing to file the report by the deadline. The written
8 notification shall indicate there is no need to respond to the
9 written notification.

10 (2) The mailing shall also provide information about filing
11 an application with the department to extend the initial
12 reporting deadline to February 28, and procedures for receiving
13 further extensions to file the report.

14 (3) The department shall charge each retail dealer a
15 reasonable fee for the mailing.>

16 9. By renumbering as necessary.

SITZMANN of Plymouth