Senate File 2393

S-5098

Amend Senate File 2393 as follows:

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

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

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

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

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

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

7. Page 1, after line 18 by inserting:

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

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

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

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

c. (1) (a) The retail dealer shall prepare and annually file the report with the department by February 10 in a manner and according to procedures required by the department in compliance with section 452A.61. ~~However, the~~ The department may require that the retail dealer file the report with the department by electronic transmission. The department may require that retail dealers report to the department on an annual, quarterly, or monthly basis. The department, upon application by a retail dealer, ~~may grant a reasonable extension of time to file the report~~ shall grant any reasonable request to extend the February 10 deadline to an extended deadline of February 28, and may further extend the February 28 deadline as specified in subparagraph division (b).

(b) At the discretion of the department, the February 28 extended deadline in subparagraph division (a) may be further extended or a report that has been timely filed may be amended, upon application, if the department determines that the further extension to the filing of or any proposed amendment to the report occurs in good faith, and the retail dealer was impacted by unforeseen emergency circumstances, as long as the further extension of time or amendment does not preclude the department from delivering the report and meeting other obligations required by law.

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

(b) A retail dealer who fails to timely file a report as required by this subsection for the latest determination period ending on or before the last day of the retail dealer's tax year is also ineligible to claim any tax credit available under section 422.11O, 422.11P, or 422.11Y for the tax year.

(3) For purposes of this paragraph, *"timely filed"* means a report filed before the extended deadline of February 28, unless the extended deadline has been further extended pursuant to this paragraph and in such case before that deadline.

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

NEW PARAGRAPH. *e.* For a retail dealer that has not filed a report by the February 10 deadline, the department shall mail written and electronic notification to such retail dealer explaining the retailer's potential inability to claim certain tax credits for failing to file the report unless the retail dealer files an application to extend the February 10 deadline to the extended deadline of February 28. The mailing shall also provide information and procedures for receiving further extensions to file the report.>

9. By renumbering as necessary.

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TOM SHIPLEY