



**STATE OF IOWA**  
KIM REYNOLDS  
GOVERNOR

April 16, 2026

The Honorable Paul Pate  
Secretary of State of Iowa  
State Capitol  
Des Moines, Iowa 50319

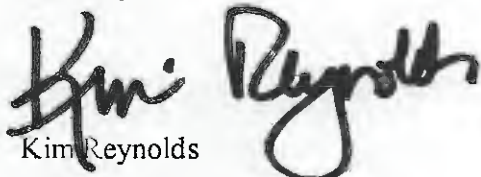
Dear Mr. Secretary,

I hereby transmit:

House File 2643, an Act relating to reporting total gasoline and diesel fuel gallonage sold and dispensed by retail dealers for a determination period.

The above House File is hereby approved on this date.

Sincerely,

  
Kim Reynolds  
Governor of Iowa

cc: Secretary of the Senate  
Clerk of the House



House File 2643

AN ACT

RELATING TO REPORTING TOTAL GASOLINE AND DIESEL FUEL GALLONAGE  
SOLD AND DISPENSED BY RETAIL DEALERS FOR A DETERMINATION  
PERIOD.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 422.110, subsection 2, paragraph a, Code 2026, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (02) The retail dealer has timely filed the report required under section 452A.33, subsection 1, paragraph "c", for the latest determination period ending on or before the last day of the retail dealer's tax year. For purposes of this subparagraph, "timely filed" means the same as defined in section 452A.33, subsection 1, paragraph "c", subparagraph (3).

Sec. 2. Section 422.11P, subsection 3, paragraph a, Code 2026, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (02) The retail dealer has timely filed the report required under section 452A.33, subsection 1, paragraph "c", for the latest determination period ending on or before the last day of the retail dealer's tax year. For purposes of this subparagraph, "timely filed" means the same as defined in section 452A.33, subsection 1, paragraph "c", subparagraph (3).

Sec. 3. Section 422.11Y, subsection 3, paragraph a, Code 2026, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (02) The retail dealer has timely filed

the report required under section 452A.33, subsection 1, paragraph "c", for the latest determination period ending on or before the last day of the retail dealer's tax year. For purposes of this subparagraph, "timely filed" means the same as defined in section 452A.33, subsection 1, paragraph "c", subparagraph (3).

Sec. 4. 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.

Sec. 5. 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.

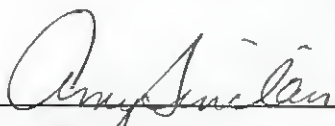
(b) A retail dealer who fails to timely file a report as required by this subsection for the latest determination period ending on or before the last day of the retail dealer's tax year is also ineligible to claim any tax credit available under section 422.110, 422.11P, or 422.11Y for the tax year.

(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.

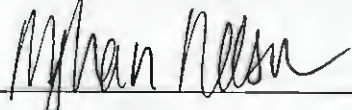
Sec. 6. Section 452A.33, subsection 1, Code 2026, is amended by adding the following new paragraph:

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.

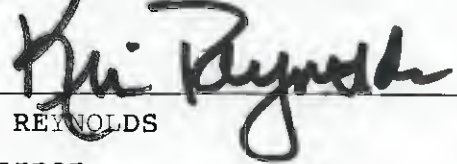
  
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PAT GRASSLEY  
Speaker of the House

  
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AMY SINCLAIR  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2643, Ninety-first General Assembly.

  
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MEGHAN NELSON  
Chief Clerk of the House

Approved April 14th, 2026

  
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KIM REYNOLDS  
Governor