



KIM REYNOLDS
GOVERNOR

OFFICE OF THE GOVERNOR

CHRIS COURNOYER
LT GOVERNOR

June 01, 2026

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

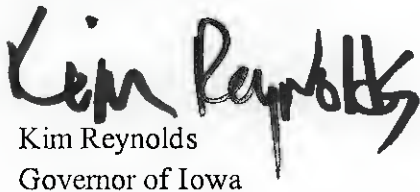
Dear Mr. Secretary,

I hereby transmit:

Senate File 2493, an Act relating to the excise tax on certain ethanol blended gasoline purchased exclusively for use in an implement of husbandry used in agricultural production.

The above Senate File is hereby approved on this date.

Sincerely,


Kim Reynolds
Governor of Iowa

cc: Secretary of the Senate
Clerk of the House



Senate File 2493

AN ACT

RELATING TO THE EXCISE TAX ON CERTAIN ETHANOL BLENDED GASOLINE
PURCHASED EXCLUSIVELY FOR USE IN AN IMPLEMENT OF HUSBANDRY
USED IN AGRICULTURAL PRODUCTION.

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


Section 1. NEW SECTION. 452A.16 Exempt fuel — implements
of husbandry.

1. The excise tax under section 452A.3 shall not be imposed
or collected on ethanol blended gasoline formulated with more
than eighty-five percent by volume of ethanol when purchased at
a terminal or refinery rack exclusively for use in an implement
of husbandry used in agricultural production.

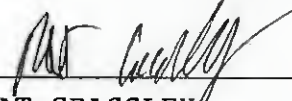
2. A person who purchases fuel on which an excise tax is not
collected in accordance with subsection 1 shall substantiate
the purchase with an exemption certificate provided by the
department. The exemption certificate must be complete and
correct according to the requirements of the director, signed
by the purchaser, and retained by the supplier. A supplier
shall retain exemption certificates for at least three years.

3. The department shall disallow all sales of gallonage
described in this section unless proof is established by an
exemption certificate.

4. If a purchaser uses or disposes of fuel that was purchased using an exemption certificate pursuant to subsection 2 in a nonexempt manner, the purchaser is solely liable for the excise tax and shall remit the tax directly to the department.

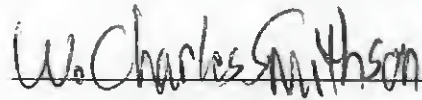


AMY SINCLAIR
President of the Senate



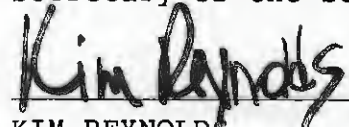
PAT GRASSLEY
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2493, Ninety-first General Assembly.



W. CHARLES SMITHSON
Secretary of the Senate

Approved June 1st, 2026



KIM REYNOLDS
Governor