

MAR 2 1971

Place On Calendar

HOUSE FILE 346

Sen. Ways & Means 3/10, Pass 3/11 BY COMMITTEE ON WAYS AND MEANS
(Committee on Ways and Means)

Passed House, Date 3-5-71 Passed Senate, Date 3-22-71
Vote: Ayes 84 Nays 2 Vote: Ayes 47 Nays 0
Approved March 26, 1971

A BILL FOR

1 An Act relating to refunding of motor fuel tax.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Amend House File 346, page 3, by striking all
2 of lines 20 through 24 and inserting in lieu thereof
3 the following:
4 "Sec. 2. This Act, being deemed of immediate
5 importance, shall take effect and be in force from
6 and after its publication in Hampton Chronicle, a
7 newspaper published in Hampton, Iowa, and in Eldora
8 Herald-Ledger, a newspaper published in Eldora,
9 Iowa".

Filed - *Adopted 3/5*
March 3, 1971

By WELDEN of Hardin
District 32

1 Section 1. Section three hundred twenty-four point fifty-
2 four (324.54), Code 1971, is amended by striking the section
3 and inserting in lieu thereof the following:

4 324.54 FUEL TAX COMPUTATION--REFUND--REPORTING AND PAY-
5 MENT. Fuel tax liability under this division shall be com-
6 puted on the total number of gallons of each kind of motor
7 fuel and special fuel consumed in the operation in Iowa by
8 commercial motor vehicles subject to this division at the
9 same rate for each kind of fuel as would be applicable if
10 taxed under division one (I) or division two (II) of this
11 chapter. A refund against the fuel tax liability so com-
12 puted shall be allowed, on excess Iowa motor fuel purchased,
13 in the amount of fuel tax paid at the prevailing rate
14 per gallon set out under division one (I) or division two
15 (II) of this chapter on motor fuel and special fuel consumed
16 by commercial motor vehicles, the operation of which is subject
17 to this division.

18 Notwithstanding any provision of this chapter to the con-
19 trary, the director, upon application filed with the motor
20 vehicle fuel tax division, not later than ninety days after
21 the last day of the month in which the overpayment of Iowa
22 fuel tax paid on excess purchases of motor fuel or special
23 fuel was reported as provided in section three hundred twenty-
24 four point eight (324.8) of the Code, and which application
25 is supported by such proof as the director may require, shall
26 cause to be issued a warrant covering a refund of Iowa fuel
27 tax paid on motor fuel or special fuel purchased in excess
28 of the amount consumed by such commercial motor vehicles in
29 their operation on the highways of this state.

30 Application for a refund of fuel tax under the provisions
31 of this division must be made for each individual month in
32 which the excess payment was reported, and will not be allowed
33 unless the amount of fuel tax paid on the fuel purchased in
34 this state, in excess of that consumed for highway operation
35 in this state in the month applied for, is in an amount

1 exceeding ten dollars. An application for a refund of excess
2 Iowa fuel tax paid under the provisions of this division
3 which is filed for any period or in any manner other than
4 herein set out shall not be allowed.

5 To determine the amount of fuel taxes due under this
6 division and to prevent the evasion thereof, the director
7 shall require a monthly report on forms prescribed by the
8 director. It shall be filed not later than the last day of
9 the month following the month reported, and each month
10 thereafter. These reports shall be required of all persons
11 who have been issued a permit under this division and shall
12 cover actual operation and fuel consumption in Iowa on the
13 basis of the permit holder's average consumption of fuel in
14 Iowa, determined by the total miles traveled and the total
15 fuel purchased and consumed for highway use by the permittee's
16 commercial motor vehicles in his entire operation in all
17 states to establish an overall miles per gallon ratio, which
18 ratio shall be used to compute the gallons used for the miles
19 traveled in Iowa.

20 Sec. 2. This Act, being deemed of immediate importance,
21 shall take effect and be in force from and after its publi-
22 cation in _____, a newspaper published
23 in _____, Iowa, and in _____,
24 a newspaper published in _____, Iowa.

25 EXPLANATION

26 This bill provides a time period in which to apply for
27 a refund of motor fuel tax. Presently there is no time period
28 in which truckers can apply for the refund, in addition the
29 Department of Revenue can only audit the truckers' records
30 back three years.

31 Source: Governor's Economy Committee Report, Department
32 of Revenue, recommendation #11.

33 *Proof of Publication 4/20*
34 *Hampton Chronicle 4/1*
35 *Elkora Herald-Ledger 4/6*