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Agriculture

HOUSE FILE 290  
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Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to motor vehicle fuels, by providing for  
2 standards regulated by the department of agriculture and land  
3 stewardship, providing for the transportation, sale, and  
4 dispensing of oxygenated fuel, providing for tax revenues, and  
5 making penalties applicable.

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

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HF 290

1 Section 1. Section 214A.1, Code 1999, is amended to read  
2 as follows:

3 214A.1 DEFINITIONS.

4 The following definitions shall apply to the various terms  
5 used in this chapter:

6 1. "A.S.T.M." means the American society for testing and  
7 materials.

8 ~~2. "Motor vehicle fuel" means a substance or combination~~  
9 ~~of substances which is intended to be or is capable of being~~  
10 ~~used for the purpose of propelling or running by combustion~~  
11 ~~any internal combustion engine and is kept for sale or sold~~  
12 ~~for that purpose. The products commonly known as kerosene and~~  
13 ~~distillate or petroleum products of lower gravity (Baume~~  
14 ~~scale), when not used to propel a motor vehicle or for~~  
15 ~~compounding or combining with a motor vehicle fuel, are exempt~~  
16 ~~from this chapter except as provided in section 214A.2A.~~

17 2. "Dealer" means a retail dealer or a wholesale dealer.

18 3. "Dispense" means to do any of the following:

19 a. Sell motor vehicle fuel on a retail basis.

20 b. Place motor vehicle fuel in the fuel tank of a motor  
21 vehicle or small engine for the operation of that motor  
22 vehicle or small engine.

23 c. Place motor vehicle fuel in or remove motor vehicle  
24 fuel from a motor vehicle fuel container, including for  
25 storage in a motor vehicle fuel storage tank or transfer by  
26 motor vehicle storage tank piping.

27 4. "Fiberglass motor vehicle fuel storage tank" or  
28 "fiberglass storage tank" means a motor vehicle fuel storage  
29 tank that is fiberglass or fiberglass lined when manufactured.

30 5. "Gasoline" means a motor vehicle fuel which is not any  
31 of the following:

32 a. Diesel fuel.

33 b. Aviation gasoline or special fuel as defined in section  
34 452A.2.

35 6. "Gasoline station" means the location of a profit or

1 nonprofit business where gasoline is dispensed by a retail  
2 dealer.

3 7. "Motor vehicle" means a self-propelled vehicle that  
4 operates using gasoline, including but not limited to any of  
5 the following:

6 a. An automobile as defined in section 321.1.

7 b. A motor truck as defined in section 321.1.

8 c. A motor bus as used in section 452A.57.

9 d. A motorcycle as defined in section 321.1.

10 e. A watercraft as defined in section 462A.2.

11 f. An off-road vehicle which is a snowmobile or an all-  
12 terrain vehicle as defined in section 321G.1.

13 8. "Motor vehicle fuel" means the same as defined in  
14 section 214.1.

15 9. "Motor vehicle fuel container" means a container used  
16 for the temporary storage of motor vehicle fuel by the  
17 consumer of that motor vehicle fuel.

18 10. "Motor vehicle fuel pump" or "pump" means the same as  
19 defined in section 214.1.

20 11. "Motor vehicle fuel storage tank" or "storage tank"  
21 means a tank that is a fixture on the surface or underground  
22 on the premises of a gasoline station, if the tank and piping  
23 are used to store and dispense gasoline to customers on a  
24 retail basis.

25 12. "Motor vehicle fuel storage tank equipment" or  
26 "storage tank equipment" means a motor vehicle fuel storage  
27 tank and motor vehicle fuel storage tank piping.

28 13. "Motor vehicle fuel storage tank piping" or "storage  
29 tank piping" means any rigid or flexible piping used to  
30 transport motor vehicle fuel from a motor vehicle fuel storage  
31 tank to a motor vehicle storage tank pump.

32 3- 14. "Oxygenate octane enhancer" means oxygen-containing  
33 compounds, including but not limited to alcohols, ethers, or  
34 ethanol.

35 15. "Oxygenated gasoline" means gasoline that contains an

1 oxygenate octane enhancer as provided in section 214A.2.

2 16. "Qualified motor vehicle" means a motor vehicle that  
3 is any of the following:

4 a. A watercraft.

5 b. A motorcycle.

6 c. An antique vehicle registered under section 321.115.

7 d. An off-road vehicle that is a snowmobile or an all-  
8 terrain vehicle.

9 17. "Raceway" means an enclosed area in which there is  
10 located a public or private road used for racing.

11 ~~4. 18. "Retail dealer" shall mean and include any means a~~  
12 ~~person, firm, partnership, association, or corporation who~~  
13 ~~operates, maintains, or conducts, either in person, or by any~~  
14 ~~agent, employee, or servant, any place of business, fitting~~  
15 ~~station, pump station, or tank wagon, from which any motor~~  
16 ~~vehicle fuel, as defined herein, is sold or offered for sale,~~  
17 ~~at retail, or to the final or ultimate consumer.~~

18 ~~5. 19. "Unoxygenated gasoline" means gasoline other than~~  
19 ~~oxygenated gasoline.~~

20 ~~20. "Wholesale dealer" shall mean and include any means a~~  
21 ~~person, firm, partnership, association, or corporation, other~~  
22 ~~than a retail dealers as defined in subsection 3 of this~~  
23 ~~section, who sells, keeps, or holds, for sale, or purchase~~  
24 ~~dealer, who provides motor vehicle fuel for the purpose of~~  
25 ~~sale within this state, any motor vehicle fuel.~~

26 Sec. 2. Section 214A.2, subsection 1, Code 1999, is  
27 amended to read as follows:

28 1. a. The secretary department shall adopt rules pursuant  
29 to chapter 17A for carrying out this chapter. The rules may  
30 shall include, but are not limited to, establishing  
31 specifications relating to motor vehicle fuel or oxygenate  
32 octane enhancers.

33 b. In the interest of uniformity, the secretary department  
34 shall adopt rules, by reference or otherwise, to establish  
35 specifications relating to tests and standards for motor

1 vehicle fuel or oxygenate octane enhancers, established. The  
2 specifications shall be based on those established by the  
3 American society for testing and materials (A.S.T.M.), unless  
4 the secretary department determines that those specifications  
5 are inconsistent with this chapter or are not appropriate to  
6 the conditions which exist in this state.

7 Sec. 3. Section 214A.2, Code 1999, is amended by adding  
8 the following new subsection:

9 NEW SUBSECTION. 1A. An oxygenated gasoline must contain  
10 at least three and five-tenths percent oxygen by weight.

11 Sec. 4. Section 214A.2A, Code 1999, is amended to read as  
12 follows:

13 214A.2A KEROSENE LABELING AND LOW GRAVITY PETROLEUM  
14 PRODUCTS.

15 1. Fuel which is sold or is kept, offered, or exposed for  
16 sale as kerosene shall be labeled as kerosene. The label  
17 shall include the word "kerosene" and a designation as either  
18 "K1" or "K2", and shall indicate that the kerosene is in  
19 compliance with the standard specification adopted by the  
20 A.S.T.M. in specification D-3699 (1982).

21 2. Kerosene and distillate or petroleum products of lower  
22 gravity (Baume scale), when not used to propel a motor vehicle  
23 or compounded or combined with a motor vehicle fuel, are  
24 exempt from this chapter.

25 Sec. 5. Section 214A.4, Code 1999, is amended to read as  
26 follows:

27 214A.4 INTRASTATE SHIPMENTS.

28 A ~~wholesale dealer or retail-dealer~~ shall not receive or  
29 sell or hold for sale, within this state, ~~any~~ motor vehicle  
30 fuel or an oxygenate octane enhancer for which specifications  
31 are prescribed in this chapter, unless the all of the  
32 following apply:

33 1. The motor vehicle fuel is subject to specifications  
34 required in this chapter, other than standards relating to the  
35 oxygen content of oxygenated gasoline as provided pursuant to

1 section 214A.2.

2 2. The dealer first-secures receives from the refiner or  
3 producer of the motor vehicle fuel or oxygenate octane  
4 enhancer, a certified statement, verified-by-the-oath-of by a  
5 competent chemist qualified according to requirements of the  
6 department, who is employed by or representing represents the  
7 refiner or producer, showing. The statement shall certify  
8 that the true-standards-and-tests-of-the motor vehicle fuel or  
9 oxygenate octane enhancer, obtained-by-the-methods-referred-to  
10 satisfies specifications for the motor vehicle fuel as  
11 required by the department pursuant to section 214A.2. The  
12 statement shall be based on tests and standards approved by  
13 the department as provided in section 214A.2. The verified  
14 tests-are-required-and statement must accompany the bill of  
15 lading or shipping documents representing the shipment of the  
16 motor vehicle fuel or oxygenate octane enhancer into this  
17 state before the shipment can be received and unloaded, and  
18 shall be included with any cargo documents required pursuant  
19 to section 452A.12.

20 Sec. 6. Section 214A.16, Code 1999, is amended to read as  
21 follows:

22 214A.16 NOTICE OF-BLENDED-FUEL----DECAL ON MOTOR VEHICLE  
23 FUEL PUMPS.

24 1. All-motor-vehicle-fuel-kept, offered, or-exposed-for  
25 sale, or-sold-at-retail-containing-over A retail dealer shall  
26 place a decal on the motor vehicle fuel pump that dispenses  
27 motor vehicle fuel identifying the fuel as follows:

28 a. If the motor vehicle fuel is gasoline containing more  
29 than one percent ethanol, methanol, or any combination of  
30 oxygenate octane enhancers shall-be-identified-as-"with"  
31 either the decal shall identify the gasoline as containing  
32 "ethanol", "methanol", "ethanol/methanol", or similar wording  
33 on-a-decal.

34 b. If the motor vehicle fuel is unoxygenated gasoline, the  
35 decal shall state the following: "Nonoxygenated gasoline only

1 for use in antique vehicles, off-road vehicles, motorcycles,  
2 watercraft, or small engines."

3 c. ~~All~~ If the motor vehicle fuel is diesel fuel kept,  
4 ~~offered, or exposed for sale, or sold at retail~~ containing  
5 over more than one percent soybean oil by volume the decal  
6 ~~shall be identified~~ identify the diesel fuel as "with  
7 soydiesel" or similar wording on a decal.

8 2. The design and location of the decals shall be  
9 prescribed by rules adopted by the department. The department  
10 shall adopt the rules to be effective by January 1, ~~1995~~ 2000.  
11 A decal identifying a renewable fuel shall be consistent with  
12 standards adopted pursuant to section 159A.6. ~~Until the~~  
13 ~~department establishes standards for decals, the wording shall~~  
14 ~~be on a white adhesive decal with black letters at least one-~~  
15 ~~half-inch high and at least one-quarter inch wide placed~~  
16 ~~between thirty and forty inches above the driveway level on~~  
17 ~~the front sides of any container or pump from which the motor~~  
18 ~~fuel is sold.~~ The department may approve an application to  
19 place a decal in a special location on a pump or container or  
20 use a decal with special lettering or colors, if the decal  
21 appears clear and conspicuous to the consumer. The  
22 application shall be made in writing pursuant to procedures  
23 adopted by the department. Designs for a decal identifying a  
24 renewable fuel shall be consistent with standards adopted  
25 pursuant to section 159A.6.

26 Sec. 7. NEW SECTION. 214A.21 GENERAL REQUIREMENTS.

27 1. Except as provided in this section, a person shall not  
28 dispense gasoline other than oxygenated gasoline in this  
29 state.

30 2. This section shall not apply to gasoline used to  
31 operate any of the following:

- 32 a. An aircraft as defined in section 328.1.
- 33 b. A motor vehicle used exclusively for motor sports,  
34 including a raceway, if the motor vehicle cannot operate on a  
35 highway as provided in chapter 321 or rules adopted by the

1 state department of transportation.

2 3. A person may dispense unoxygenated gasoline only as  
3 provided in this subsection. All unoxygenated gasoline  
4 dispensed in this state shall be premium grade unleaded  
5 gasoline as provided in section 214A.2. The unoxygenated  
6 gasoline shall only be dispensed for one of the following  
7 purposes:

8 a. The operation of a qualified motor vehicle or a small  
9 engine.

10 b. The temporary storage of unoxygenated gasoline in a  
11 small motor vehicle fuel container. The small motor vehicle  
12 fuel container shall meet all of the following requirements:

13 (1) It shall comply with the standards set forth in  
14 section 214A.15, or rules adopted by the department.

15 (2) It shall have a capacity of not more than six gallons.

16 c. A retail dealer shall only dispense unoxygenated  
17 gasoline at a gasoline station. A gas station that is a  
18 marina, mooring facility, or resort shall only dispense  
19 unoxygenated gasoline for use by a watercraft.

20 Sec. 8. NEW SECTION. 214A.22 MOTOR VEHICLE FUEL STORAGE  
21 TANK -- EQUIPMENT.

22 1. A retail dealer shall not install storage tank  
23 equipment used to store or dispense gasoline, unless the  
24 storage tank equipment is compatible with the storage and  
25 dispensing of oxygenated gasoline.

26 2. a. Except as provided in this section, a retail dealer  
27 shall not use more than one motor vehicle fuel storage tank  
28 and connecting motor vehicle fuel storage tank piping located  
29 on the premises of a retail gasoline station for dispensing  
30 nonoxygenated gasoline as provided in section 214A.21.

31 b. A retail dealer may use storage tank equipment located  
32 on the premises of a retail gasoline station for storing and  
33 dispensing nonoxygenated gasoline, if the storage tank  
34 equipment is certified as exempt by the department pursuant to  
35 this section.

1 c. In order to receive an exemption certificate, the motor  
2 vehicle storage tank equipment must be incompatible with the  
3 storage or dispensing of oxygenated gasoline according to  
4 manufacturer specifications. If the storage tank equipment is  
5 a motor vehicle fuel storage tank, it must be a fiberglass  
6 motor vehicle fuel storage tank.

7 3. The department shall grant an exemption certificate  
8 upon application by the retail dealer in a manner and  
9 according to procedures approved by the department. The  
10 application shall contain all information required by the  
11 department and shall at least include all of the following:

12 a. The name of the retail dealer and the address of the  
13 gasoline station.

14 b. A detailed description of the storage tank equipment,  
15 including all of the following:

16 (1) The location of the storage tank equipment on the  
17 premises of the gasoline station.

18 (2) The date that the storage tank equipment was installed  
19 on the premises of the gasoline station.

20 (3) The model number of the storage tank equipment, if  
21 available.

22 (4) A statement certified by the retail dealer that the  
23 conversion necessary to store oxygenated fuel in the  
24 fiberglass storage tank or dispense oxygenated fuel using  
25 storage tank piping has not begun or been completed since the  
26 date of installation.

27 c. A statement certified by the manufacturer of the  
28 storage tank equipment verifying that the storage tank  
29 equipment is not warranted for the storage or dispensing of  
30 oxygenated fuel.

31 4. The exemption certificate shall expire upon the earlier  
32 of the following:

33 a. The date that the storage tank equipment is replaced or  
34 converted with modifications necessary to store or dispense  
35 oxygenated fuel. The retail dealer shall immediately notify

1 the department in writing of the date that the exemption  
2 certificate expires under this paragraph.

3 b. The twenty-year anniversary date of the installation of  
4 the storage tank equipment.

5 5. The department shall extend an exemption certificate  
6 upon application by the retail dealer in a manner and  
7 according to procedures approved by the department. The  
8 application shall contain all information required in order to  
9 grant a certificate.

10 a. The retail dealer may apply for an extension within one  
11 hundred eighty days from the certificate's expiration date.

12 b. The retail dealer may apply for any number of  
13 additional extensions within one hundred eighty days from the  
14 last extended certificate's expiration date. The department  
15 shall grant the extension if the application meets all  
16 requirements for granting an original certificate.

17 c. An extended exemption certificate shall expire upon the  
18 earlier of the following:

19 (1) The date that the storage tank equipment is replaced  
20 or converted with modifications necessary to store or dispense  
21 oxygenated fuel. The retail dealer shall immediately notify  
22 the department in writing of the date that the exemption  
23 certificate expires under this paragraph.

24 (2) The ten-year anniversary date of the expiration of the  
25 original or an extended certificate.

26 Sec. 9. Section 452A.3, subsection 2, Code 1999, is  
27 amended to read as follows:

28 2. a. For the privilege of operating aircraft in this  
29 state an excise tax of eight cents per gallon is imposed on  
30 the use of all aviation gasoline.

31 ~~b. For the privilege of operating motor vehicles in this~~  
32 ~~state, an excise tax of nineteen cents per gallon until June~~  
33 ~~30, 2007, is imposed upon the use of motor fuel containing at~~  
34 ~~least ten percent alcohol distilled from cereal grains grown~~  
35 ~~in the United States and used for any purpose except as~~

1 ~~otherwise-provided-in-this-division-~~

2 Sec. 10. Section 452A.12, Code 1999, is amended to read as  
3 follows:

4 | 452A.12 LOADING AND DELIVERY EVIDENCE ON TRANSPORTATION  
5 EQUIPMENT.

6 | 1. As used in this section, unless the context otherwise  
7 requires:

8 | a. "Cargo document" means a manifest or loading and  
9 delivery evidence as provided in this section.

10 | b. "Gasoline" means the same as defined in section 214A.1.

11 | c. "Oxygenated gasoline" means the same as defined in  
12 section 214A.1.

13 | d. "Oxygenate octane enhancer" means the same as defined  
14 in section 214A.1.

15 | e. "Premium grade unleaded gasoline" means a gasoline that  
16 complies with the requirements of section 214A.2.

17 | 2. A cargo document shall describe any transportation of  
18 motor fuel as required in this section.

19 | 2A. a. A serially-numbered-manifest cargo document shall  
20 be carried on every vehicle, except small tank wagons, while  
21 in use in transportation service, ~~on which shall be entered~~  
22 the following. The cargo document shall be a serially  
23 numbered manifest. The manifest shall include information as  
24 to about the cargo of motor fuel or special fuel being moved  
25 in the vehicle as required by the department, including all of  
26 the following:

27 | (1) The date and place of loading, and the place to-be  
28 unloaded, ~~the~~ of unloading the cargo.

29 | (2) The person for whom ~~it~~ the cargo is to be delivered,  
30 the.

31 | (3) The nature and kind of product, ~~the~~ being delivered.  
32 The manifest shall state whether the motor fuel is gasoline or  
33 another type of motor fuel.

34 | (4) The amount of product, ~~and other information required~~  
35 by-the-department including the number of gallons of motor

1 fuel being delivered.

2 (5) If the motor fuel is gasoline, the manifest shall  
3 include the provisions required in subsection 4.

4 b. The manifest for small tank wagons shall be retained at  
5 the home office. The manifest covering each load transported,  
6 upon consummation of the delivery, shall be completed by  
7 showing the date and place of actual delivery and the person  
8 to whom actually delivered and shall be kept as a permanent  
9 record for a period of three years. ~~However, the~~ The record  
10 of the manifest of past cargoes ~~need is~~ is not required to be  
11 carried on the conveyance but shall be preserved by the  
12 carrier for inspection by the department. A carrier subject  
13 to this subsection when distributing for a licensee may with  
14 the approval of the department substitute the loading and  
15 delivery evidence required in subsection 2-~~for~~ in lieu of the  
16 manifest.

17 ~~2-~~ 3. A person while transporting motor fuel or undyed  
18 special fuel from a refinery or marine or pipeline terminal in  
19 this state or from a point outside this state over the  
20 highways of this state in service other than that under  
21 subsection ~~±~~ 2A shall carry in the vehicle a ~~loading-invoice~~  
22 cargo document which shall be loading and delivery evidence  
23 showing all of the following:

24 a. The name and address of the seller or consignor~~-the.~~

25 b. The date and place of loading~~-and-the.~~

26 c. The kind and quantity of motor fuel or special fuel  
27 loaded~~-together-with-invoices.~~ The loading and delivery  
28 evidence shall state whether the motor fuel is gasoline or  
29 another type of motor fuel.

30 d. Invoices showing the kind and quantity of each delivery  
31 and the name and address of each purchaser or consignee. If  
32 the motor fuel is gasoline, the invoice shall state the number  
33 of gallons of gasoline being delivered. The loading invoice  
34 shall include the provisions required in subsection 4.

35 4. a. Except as provided in paragraph "b", if the cargo

1 is gasoline, the cargo document shall identify the volume  
2 percentage or gallons of oxygenate octane enhancers in the  
3 gasoline, and the octane number for the gasoline as provided  
4 in section 214A.2. The cargo document shall include a  
5 statement printed in at least ten-point boldface type. The  
6 statement shall provide as follows:

7     (1) If the motor fuel is oxygenated gasoline, the  
8 statement shall provide: "This motor fuel is oxygenated  
9 gasoline legal for sale in this state as provided by Iowa Code  
10 chapter 214A."

11     (2) If the motor fuel is not oxygenated gasoline, one the  
12 of the following shall apply:

13         (a) If the unoxxygenated gasoline is a premium grade  
14 unleaded gasoline, the statement shall provide: "This motor  
15 fuel is nonoxxygenated unleaded premium grade gasoline legal  
16 for restricted retail sale in this state as provided in Iowa  
17 Code chapter 214A."

18         (b) If the unoxxygenated gasoline is not a premium grade  
19 unleaded gasoline, the statement shall provide: "This motor  
20 fuel is nonoxxygenated gasoline and shall not be sold on a  
21 retail basis in this state."

22         b. This subsection shall not apply to the transport of  
23 gasoline between refineries, between terminals, or between a  
24 refinery and a terminal.

25     Sec. 11. STUDY -- ALTERNATIVE FUELS.

26     1. As used in this section, "alternative fuels" means  
27 electricity, compressed natural gas, liquefied natural gas,  
28 biodiesel fuels, gasoline containing a mixture of eighty-five  
29 or more percent ethanol, and gasoline containing eighty-five  
30 percent or more methanol.

31     2. The department of revenue and finance, in consultation  
32 with the state department of transportation, shall conduct a  
33 study regarding methods to tax alternative fuels, including  
34 the amount of revenue raised from such methods, in order to  
35 ensure that such fuels are taxed on the same basis as

1 conventional motor vehicle fuels.

2 3. The department of revenue and finance shall submit its  
3 report to the general assembly not later than January 10,  
4 2000.

5 EXPLANATION

6 This bill amends Code chapter 214A by prohibiting a person  
7 from dispensing gasoline other than oxygenated gasoline on a  
8 retail basis. According to the bill, oxygenated gasoline is  
9 gasoline with an oxygen content of at least three and five-  
10 tenths percent. The bill also establishes a number of  
11 exceptions to this prohibition. The bill's requirement does  
12 not apply to gasoline used to operate aircraft or motor  
13 vehicles involved in motor sports events. The requirement  
14 also does not apply to the dispensing of unoxygenated gasoline  
15 for certain limited purposes. The bill provides that all  
16 unoxygenated gasoline dispensed in this state must be premium  
17 grade unleaded gasoline. In addition, the bill provides that  
18 unoxygenated gasoline must be dispensed for the operation of a  
19 qualified motor vehicle or a small engine, or the temporary  
20 storage of unoxygenated gasoline in a small container. The  
21 bill requires that a decal must be placed on a motor vehicle  
22 fuel pump stating the restricted use of the gasoline.

23 The bill prohibits a retail dealer from using more than one  
24 motor fuel vehicle storage tank located on the premises of a  
25 retail gasoline station for dispensing nonoxygenated gasoline.  
26 The bill provides an exception, if the tank or related piping  
27 is incompatible with the storage of oxygenated gasoline, as  
28 certified by the department of agriculture and land  
29 stewardship. The bill provides that the certification expires  
30 on the twenty-year anniversary date of the installation of the  
31 storage tank or the date that the storage tank equipment is  
32 replaced or modifications necessary to store and dispense  
33 oxygenated fuel are completed, whichever occurs earlier. The  
34 bill allows for multiple ten-year extensions of the  
35 certificate.

1 Code section 214A.11 provides that any person violating the  
2 provisions of Code chapter 214A is guilty of a simple  
3 misdemeanor.

4 The bill repeals a provision contained in Code section  
5 452A.2 that provides an one cent reduction in the excise tax  
6 on gasoline that contains ethanol.

7 The bill also amends Code section 452A.12 requiring that  
8 special information be contained on cargo documents such as  
9 manifests that are associated with the transportation of motor  
10 vehicle fuel, including the type of motor vehicle fuel being  
11 transported, the volume percentage or gallons of oxygenate  
12 octane enhancers contained in the gasoline, and a notice  
13 identifying any legal requirements or restrictions upon  
14 dispensing the gasoline.

15 Finally, the bill requires the department of revenue and  
16 finance, in consultation with the state department of  
17 transportation, to conduct a study regarding methods to tax  
18 alternative fuels, including the amount of revenue raised from  
19 such methods. The department of revenue and finance must  
20 submit a report, including recommendations, to the general  
21 assembly not later than January 10, 2000.

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