

**House File 2387 - Introduced**

HOUSE FILE 2387

BY YOUNG and KAUFMANN

**A BILL FOR**

1 An Act relating to electric fuel, including the electric fuel  
2 excise tax and biennial electric fuel dispenser inspections.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 452A.41, subsection 1, Code 2024, is  
2 amended to read as follows:

3 1. An excise tax of two and six-tenths cents is imposed on  
4 each kilowatt hour of electric fuel delivered or placed into  
5 the battery or other energy storage device of an electric motor  
6 vehicle at a location in this state, other than a residence, in  
7 exchange for a fee paid by the vehicle operator.

8 Sec. 2. Section 452A.41, subsection 4, paragraph a, Code  
9 2024, is amended to read as follows:

10 a. The department of agriculture and land stewardship shall  
11 provide for a biennial inspection of each charging station  
12 through which electric fuel can be dispensed and is dispensed  
13 in exchange for a fee paid by a vehicle operator, if the  
14 charging station is owned by a licensed electric fuel dealer  
15 or licensed electric fuel user. The purpose of the inspection  
16 is to determine the accuracy and correctness of the charging  
17 station when electric fuel is dispensed. For that purpose,  
18 the department of agriculture and land stewardship may enter  
19 upon the premises where the charging station is located or upon  
20 the premises where equipment directly related to the accuracy  
21 or correctness of the charging station is located. The  
22 department of agriculture and land stewardship shall determine  
23 the accuracy and correctness of the charging station by using  
24 standards adopted by the national conference on weights and  
25 measures and published in the national institute of standards  
26 and technology, handbook 44, referred to as "specifications,  
27 tolerances, and other technical requirements for weighing and  
28 measuring devices".

29

#### EXPLANATION

30 The inclusion of this explanation does not constitute agreement with  
31 the explanation's substance by the members of the general assembly.

32 Under current law, an excise tax of 2.6 cents is imposed on  
33 each kilowatt hour of electric fuel delivered or placed into  
34 the battery or other energy storage device of an electric motor  
35 vehicle at a location in Iowa, other than a residence. In

1 addition, the department of agriculture and land stewardship  
2 (DALs) is required to provide for a biennial inspection of each  
3 charging station through which electric fuel can be dispensed  
4 if the charging station is owned by a licensed electric fuel  
5 dealer or licensed electric fuel user.

6 This bill limits the imposition of the electric fuel  
7 excise tax to electric fuel exchanged for a fee, and the DALs  
8 inspection requirement to charging stations that dispense  
9 electric fuel in exchange for a fee.