

**House File 2299 - Introduced**

HOUSE FILE 2299  
BY JONES

**A BILL FOR**

1 An Act relating to reporting total gasoline and diesel fuel  
2     gallons sold and dispensed by retail dealers for a  
3     determination period.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

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

3 NEW SUBPARAGRAPH. (02) The retail dealer has timely filed  
4 the report required under section 452A.33, subsection 1,  
5 paragraph "c", for the latest determination period ending prior  
6 to the close of the retail dealer's tax year.

7 Sec. 2. Section 422.11P, subsection 3, paragraph a, Code  
8 2026, is amended by adding the following new subparagraph:

9 NEW SUBPARAGRAPH. (02) The retail dealer has timely filed  
10 the report required under section 452A.33, subsection 1,  
11 paragraph "c", for the latest determination period ending prior  
12 to the close of the retail dealer's tax year.

13 Sec. 3. Section 422.11Y, subsection 3, paragraph a, Code  
14 2026, is amended by adding the following new subparagraph:

15 NEW SUBPARAGRAPH. (02) The retail dealer has timely filed  
16 the report required under section 452A.33, subsection 1,  
17 paragraph "c", for the latest determination period ending prior  
18 to the close of the retail dealer's tax year.

19 Sec. 4. Section 452A.33, subsection 1, paragraph c,  
20 subparagraph (2), Code 2026, is amended to read as follows:

21 (2) (a) If a retail dealer fails to file the report as  
22 required by this section or fails to maintain records required  
23 to file the report the department may impose a civil penalty of  
24 not more than one hundred dollars per occurrence in addition to  
25 any other penalty provided by law. The penalty amount shall be  
26 deposited into the general fund of the state.

27 (b) A retail dealer who fails to timely file a report as  
28 required by this subsection prior to the close of the retail  
29 dealer's tax year is also ineligible to claim any tax credit  
30 available under section 422.110, 422.11P, or 422.11Y for the tax  
31 year or any succeeding tax year until such time the report is  
32 filed.

33 EXPLANATION

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

1 This bill relates to reporting total gasoline and diesel fuel  
2 gallonage sold or dispensed by retail dealers for a determination  
3 period.

4 The bill specifies a retail dealer that does not timely report  
5 the total gasoline and diesel fuel gallonage sold or dispensed  
6 as required by Code section 452A.33 is not eligible to claim the  
7 tax credits available under Code section 422.110 (E-85 gasoline  
8 promotion), 422.11P (biodiesel blended fuel), or 422.11Y (E-15  
9 plus gasoline promotion). The retail dealer who fails to timely  
10 file such a report for the latest determination period ending  
11 prior to the close of the retail dealer's tax year is ineligible  
12 to claim the tax credits for the tax year or any succeeding tax  
13 years until the report is filed.

14 The report filed by retail dealers is used to calculate the  
15 rate of excise taxes on ethanol blended gasoline classified as  
16 E-15 or higher and biodiesel blended fuel classified as B-20 or  
17 higher.