

Senate File 2393 - Introduced

SENATE FILE 2393
BY COMMITTEE ON TRANSPORTATION

(SUCCESSOR TO SSB 3117)

(COMPANION TO LSB 6771HV BY
COMMITTEE ON AGRICULTURE)

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:

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
31 tax year or any succeeding tax year until such time the report
32 is 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.

S.F. 2393

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

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