

House File 2643 - Reprinted

HOUSE FILE 2643
BY COMMITTEE ON AGRICULTURE

(SUCCESSOR TO HF 2299)

(As Amended and Passed by the House March 12, 2026)

A BILL FOR

1 An Act relating to reporting total gasoline and diesel fuel
2 gallonage 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 on
6 or before the last day of the retail dealer's tax year. For
7 purposes of this subparagraph, "timely filed" means the same
8 as defined in section 452A.33, subsection 1, paragraph "c",
9 subparagraph (3).

10 Sec. 2. Section 422.11P, subsection 3, paragraph a, Code
11 2026, is amended by adding the following new subparagraph:

12 NEW SUBPARAGRAPH. (02) The retail dealer has timely filed
13 the report required under section 452A.33, subsection 1,
14 paragraph "c", for the latest determination period ending on
15 or before the last day of the retail dealer's tax year. For
16 purposes of this subparagraph, "timely filed" means the same
17 as defined in section 452A.33, subsection 1, paragraph "c",
18 subparagraph (3).

19 Sec. 3. Section 422.11Y, subsection 3, paragraph a, Code
20 2026, is amended by adding the following new subparagraph:

21 NEW SUBPARAGRAPH. (02) The retail dealer has timely filed
22 the report required under section 452A.33, subsection 1,
23 paragraph "c", for the latest determination period ending on
24 or before the last day of the retail dealer's tax year. For
25 purposes of this subparagraph, "timely filed" means the same
26 as defined in section 452A.33, subsection 1, paragraph "c",
27 subparagraph (3).

28 Sec. 4. Section 452A.33, subsection 1, Code 2026, is amended
29 by adding the following new paragraph:

30 NEW PARAGRAPH. *0c.* The report shall distinguish between
31 a retail dealer selling and dispensing motor fuel from a
32 permanent location and from a mobile location.

33 Sec. 5. Section 452A.33, subsection 1, paragraph c, Code
34 2026, is amended to read as follows:

35 *c.* (1) (a) The retail dealer shall prepare and annually

1 file the report with the department by February 10 in a manner
 2 and according to procedures required by the department in
 3 compliance with section 452A.61. ~~However, the~~ The department
 4 may require that the retail dealer file the report with
 5 the department by electronic transmission. The department
 6 may require that retail dealers report to the department on
 7 an annual, quarterly, or monthly basis. The department,
 8 upon application by a retail dealer, ~~may grant a reasonable~~
 9 ~~extension of time to file the report~~ shall grant any reasonable
 10 request to extend the February 10 deadline to an extended
 11 deadline of February 28, and may further extend the February 28
 12 deadline as specified in subparagraph division (b).

13 (b) At the discretion of the department, the February 28
 14 extended deadline in subparagraph division (a) may be further
 15 extended or a report that has been timely filed may be amended,
 16 upon application, if the department determines that the further
 17 extension to the filing of or any proposed amendment to the
 18 report occurs in good faith, and the retail dealer was impacted
 19 by unforeseen emergency circumstances, as long as the further
 20 extension of time or amendment does not preclude the department
 21 from delivering the report and meeting other obligations
 22 required by law.

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

30 (b) A retail dealer who fails to timely file a report as
 31 required by this subsection for the latest determination period
 32 ending on or before the last day of the retail dealer's tax
 33 year is also ineligible to claim any tax credit available under
 34 section 422.110, 422.11P, or 422.11Y for the tax year.

35 (3) For purposes of this paragraph, "timely filed" means

1 a report filed before the extended deadline of February 28,
2 unless the extended deadline has been further extended pursuant
3 to this paragraph and in such case before that deadline.

4 Sec. 6. Section 452A.33, subsection 1, Code 2026, is amended
5 by adding the following new paragraph:

6 NEW PARAGRAPH. e. For a retail dealer that has not filed
7 a report by the February 10 deadline, the department shall
8 mail written and electronic notification to such retail dealer
9 explaining the retailer's potential inability to claim certain
10 tax credits for failing to file the report unless the retail
11 dealer files an application to extend the February 10 deadline
12 to the extended deadline of February 28. The mailing shall
13 also provide information and procedures for receiving further
14 extensions to file the report.