

**701—262.1(452A) Tax imposed.** Electric fuel excise tax must be remitted to the department by a licensed electric fuel dealer or licensed electric fuel user regardless of whether the licensed electric fuel dealer or licensed electric fuel user sells the fuel or gives the fuel to customers for no charge. This tax shall be calculated based on the kilowatt-hours of electric fuel delivered.

This rule is intended to implement Iowa Code section 452A.41.  
[ARC 7019C, IAB 5/17/23, effective 7/1/23]