

**701—261.14(452A) Refunds.** Refunds of taxes paid on L.P.G. used for other than highway use are available. See rule 701—260.8(452A). The refunds are available if the tax has been paid, the L.P.G. is used other than to propel motor vehicles, the person requesting the refund has a refund permit, and the claim is filed within the appropriate time and in the appropriate manner. The income tax credit set forth in rule 701—260.12(452A) shall apply equally to special fuel.

This rule is intended to implement Iowa Code section 452A.17.  
[ARC 6508C, IAB 9/7/22, effective 10/12/22; Editorial change: IAC Supplement 10/18/23]