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**Biofuels Statutory Citations**

**State of Iowa**

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## Biofuels Statutory Citations

### STATE OF IOWA

*This compilation of state statutory citations focuses predominantly on biofuels laws in effect January 1, 1970 through December 31, 2013. It is intended to serve as a researcher-friendly inventory of state laws by providing the formal title of relevant legislation, the standard legal citation for each statute, the applicability of the statute (ethanol, biodiesel, or both), and a brief description of the law. Some statutes and regulations listed do not specifically relate to biofuels, but are included because of their complementary relationship to the evolution of biofuels law in the state. These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.*

<b>Title</b>	<b>Citation</b>	<b>Applicability</b>	<b>Description</b>
Levy of excise tax (2014)	<a href="#">IOWA CODE § 452A.3</a>	Both	Sets the state excise tax levels on the sales of ethanol and biodiesel blended fuels. Sunsets June 30, 2020.
Use of renewable fuel (2013)	<a href="#">IOWA CODE § 323.4A</a>	Both	Prohibits fuel suppliers from contractual restricting retailers ability to sell, market, or install infrastructure for renewable fuels.
Motor Fuel-limited liability (2013)	<a href="#">IOWA CODE § 214A.20</a>	Both	Provides liability protection for retailers and other marketers if consumers use fuel that is not compatible with their vehicle, so long as the fuel pump is properly marked and labeled.
Notice of blended fuel (2013)	<a href="#">IOWA CODE § 214A.16</a>	Both	Requires dealers to appropriately mark fuel pumps identifying the type of biofuel sold, as well as any federally required labels.
Renewable fuel-assistance (2012)	<a href="#">IOWA CODE § 266.19</a>	Both	Requires Iowa State University to help renewable fuel facilities receiving financial support from the department that are supporting livestock operations.
Natural Resources Departmental Duties (2012)	<a href="#">IOWA CODE § 455B.104</a>	Both	Requires the DNR to help interested parties wishing to establish and operate a renewable fuel production facility to apply for economic development funding assistance.

Corporate tax imposed- credits (2011)	<a href="#">IOWA CODE § 422.33</a>	Both	Businesses are taxed based on their income each year, but that can be reduced by the ethanol promotion tax credit, the E-85 gasoline promotion tax credit, the biodiesel blended fuel tax credit, or the E-15 plus gasoline promotion tax credit.
Motor vehicles: disposition of moneys (2011)	<a href="#">IOWA CODE § 321.145</a>	Both	Allocates \$750,000 per quarter to the renewable fuel infrastructure fund from the revenue received from trailer registrations, drivers license and id cards, and certificate of title fees.
Sales Tax-refunds (2011)	<a href="#">IOWA CODE § 423.4</a>	Biodiesel	Allows qualified biodiesel producers to apply for refunds of sales and use taxes they have paid in relation to their business. Sunsets January 1, 2015.
E-15 gasoline promotion tax credit (2011)	<a href="#">IOWA CODE § 422.11Y</a>	Ethanol	Provides a tax credit for retail dealers that sell blended fuel that is between E-15 and E-85 to consumers. The amount of the credit is \$.03-\$.02 per gallon sold. Sunsets January 1, 2018.
Biodiesel blended fuel tax credit (2011)	<a href="#">IOWA CODE § 422.11P</a>	Biodiesel	Provides a tax credit for retail dealers that sell biodiesel (must be B-5 or higher) to consumers. The amount of the credit is \$.045 multiplied by the total number of biodiesel gallons sold. Sunsets January 1, 2018.
E-85 gasoline promotion tax credit (2011)	<a href="#">IOWA CODE § 422.11O</a>	Ethanol	Provides a tax credit for retail dealers that sell E-85 to consumers. The amount of the credit is \$.16 multiplied by the total number of E-85 gallons sold. Sunsets January 1, 2018.
Ethanol promotion tax credit (2011)	<a href="#">IOWA CODE § 422.11N</a>	Both	Provides a tax credit for retail dealers that sell biofuel (ethanol and/or biodiesel) to consumers. The amount of the credit ranges between \$.04-\$.08 per gallon, based on whether or not the facility has met the biofuel threshold for that year. Sunsets January 1, 2021.

E-85 Storage (2011)	<a href="#">IOWA CODE § 455G.31</a>	Ethanol	Allows retailers to use existing gasoline storage and dispensing infrastructure for ethanol blended gasoline so long as it meets the requirements of the department of natural resources.
Renewable Fuels Infrastructure (2011)	<a href="#">IOWA CODE §§ 159A.11 TO 159A.16</a>	Both	Establishes a public board and program within the Department of Agriculture to help improve retail renewable fueling infrastructure through cost-share projects, funded by appropriations from the legislature.
Office of Renewable Fuels (2010)	<a href="#">IOWA CODE §§ 159A.2 TO 159A.8</a>	Both	Establishes a public board and program within the Department of Agriculture to help increase the use of renewable fuels and their byproducts through education, promotion, and advertising.
Alternative Energy Revolving Fund (2009)	<a href="#">IOWA CODE § 476.46</a>	Both	Creates a loan program to develop alternative energy production facilities (including refuse-derived fuel from agricultural crops or residues). Loans are limited to \$1 million and terms of no more than 20 years.
Iowa Power Fund (2009)	<del>IOWA CODE § 469.9</del> <b>(REPEALED, JULY 18, 2011)</b>	Both	Create a fund for the research, development, production, public awareness, and use of biofuels.
State purchasing of biofuels (2009)	<a href="#">IOWA CODE § 8A.362</a>	Both	Requires state vehicles to run on blended biodiesel or blended ethanol when possible, and for that to be clearly marked on the exterior of the vehicle.
Motor Fuel-Advertising (2009)	<a href="#">IOWA CODE § 214A.3</a>	Both	Prohibits retailers from knowingly advertising biofuels that are not biofuels.
Commission Duties (2009)	<a href="#">IOWA CODE § 216B.3</a>	Both	Requires at least 10% of all vehicles purchased by the Department for the Blind to run on alternative fuels, and for that to be clearly marked on the exterior of the vehicle.

Administrative Services (2009)	<a href="#">IOWA CODE § 307.21</a>	Both	Requires at least 10% of all vehicles purchased by the Department of Transportation to run on alternative fuels, and for that to be clearly marked on the exterior of the vehicle.
Laboratory for biofuels (2008)	<a href="#">IOWA CODE § 214A.2B</a>	Both	Establish a laboratory at a community college to do testing on biofuels.
Board of Regents- Purchase of automobiles (2008)	<a href="#">IOWA CODE § 262.25A</a>	Both	Requires at least 10% of all vehicles purchased by the state regents (public universities) to run on alternative fuels, and for that to be clearly marked on the exterior of the vehicle.
Dep't of Corrections- Motor Vehicles (2008)	<a href="#">IOWA CODE § 904.312A</a>	Both	Requires at least 10% of all vehicles purchased by the Department of Corrections to run on alternative fuels, and for that to be clearly marked on the exterior of the vehicle.
Revitalize Iowa's Sound Economy Fund (2007)	<a href="#">IOWA CODE § 315.4</a>	Both	Allocates 4/7th of the RISE funds to primary road projects, half of which is dedicate to develop highways to support the production or transportation of renewable fuels.
School Districts- Motor Vehicles (2007)	<a href="#">IOWA CODE § 279.34</a>	Ethanol	Requires all vehicles purchased by local school districts to run on ethanol-blended fuels, and for that to be clearly marked on the exterior of the vehicle.
Community Colleges- Motor vehicles (2007)	<a href="#">IOWA CODE § 260C.19A</a>	Both	Requires at least 10% of all vehicles purchased by community colleges to run on alternative fuels, and for that to be clearly marked on the exterior of the vehicle.
Time-21 Allocation of funds (2007)	<a href="#">IOWA CODE § 312A.3</a>	Both	Give priority to highway development projects in areas of the state that have existing biodiesel, ethanol, or other biorefinery plants.
Cities- Motor Vehicles (2006)	<a href="#">IOWA CODE § 364.20</a>	Ethanol	Requires all vehicles purchased cities to run on ethanol-blended fuels, and for that to be clearly marked on the exterior of the vehicle.

Ethanol blender's license (2006)	<a href="#">IOWA CODE § 452A.6</a>	Ethanol	Requires persons, other than suppliers, that blend ethanol and gasoline for sale to obtain a state blender's license.
Demonstration grants authorized (2006)	<a href="#">IOWA CODE § 214A.19</a>	Both	Allows the Dep't of Nat. Res. to award grants for biofuel research, including the purchase of an alternative fuel vehicle if the department retains title to the vehicle, it is used for research, and is sold when project is complete with the proceeds funding new research.
Purchase of E-85 from other source (2006)	<a href="#">IOWA CODE §§ 323A.1 TO 323A.3</a>	Ethanol	Gives franchisee the right to demand delivery of E-85 from franchisor or allow franchisee to get from outside sources.
Ethanol blended gasoline tax credit (2006)	<del>IOWA CODE § 422.11C</del> <b>(REPEALED, JAN. 1, 2009)</b>	Ethanol	Provides a tax credit for retailers that sell gasoline blended with more than 60% ethanol. The tax credit is \$.025 per gallon sold in excess of the 60% sold. Sunsets Jan. 1, 2009.
Biodiesel revolving fund (2006)	<a href="#">IOWA CODE § 307.20</a>	Biodiesel	Establishes a fund for the Department of Transportation to use to purchase biodiesel. Any state vehicle using biodiesel should be clearly marked as such on the exterior.
Motor fuels-reporting requirements (2006)	<a href="#">IOWA CODE § 452A.33</a>	Both	Requires retailers to report the gallons of fuel they sold (by location), including how much ethanol and biodiesel was dispensed. Also includes state reporting requirements on the number of flex-fuel vehicles registered within the state.
Tax payment for stored motor fuel (2005)	<a href="#">IOWA CODE § 452A.85</a>	Both	Requires persons that are storing motor fuels to pay an inventory tax in the event that the excise tax is increased on motor fuels.
Fuel tax refund credit (2002)	<a href="#">IOWA CODE § 452A.21</a>	Ethanol	Allows persons to claim a refund from the motor fuel tax for fuel used to blend ethanol.
Fuel tax refund permit (1996)	<a href="#">IOWA CODE § 452A.18</a>	Ethanol	Persons planning to claim a refund from the motor fuel tax for fuel used to blend ethanol, must first obtain a refund permit.