



States' Biofuels Statutes

STATE OF IOWA

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#). 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.

Current through the 2013 Legislative Session of the Iowa General Assembly.

452A.21. Refund--credit

1. Persons not licensed under this division who blend motor fuel and alcohol to produce ethanol blended gasoline may file for a refund for the difference between taxes paid on the motor fuel purchased to produce ethanol blended gasoline and the tax due on the ethanol blended gasoline blended. If, during any month, a person licensed under this division uses tax paid motor fuel to blend ethanol blended gasoline and the refund otherwise due under this section is greater than the licensee's total tax liability for that month, the licensee is entitled to a credit. The claim for credit shall be filed as part of the return required by section 452A.8.

2. In order to obtain the refund established by this section, the person shall do all of the following:

- a. Obtain a blender's permit as provided in section 452A.18.
- b. File a refund claim containing the information as required by the department and certified by the claimant under penalty for false certificate.
- c. Retain invoices meeting the requirements of section 452A.17, subsection 1, paragraph "b", subparagraph (3), for the motor fuel purchased.
- d. Retain invoices for the purchase of alcohol.

3. A refund shall not be issued unless the claim is filed within three years following the end of the month during which the ethanol blended gasoline was actually blended. An income tax credit is not allowed under this section.

Credits: Transferred from § 324.21 by the Code Editor for Code 1993. Amended by Acts 1995 (76 G.A.) ch. 155, § 26, eff. Jan. 1, 1996; Acts 1996 (76 G.A.) ch. 1066, § 12, eff. April 8, 1996; Acts 1999 (78 G.A.) ch. 151, §§ 64, 65, eff. May 20, 1999; Acts 2002 (79 G.A.) ch. 1150, § 20; Acts 2011 (84

G.A.) ch. 25, S.F. 474, § 143.