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HOUSE OF REPRESENTATIVES
STATE CAPITOL
DES MOINES, IOWA 50319

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HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	HF 2643 (fmr HF 2299)	House Committee: PASSED 2/17/26 [23-0]
Committee:	Agriculture	House Floor:
Floor Manager	Representative Sitzmann	Senate Floor:
Date:	March 11, 2026	Governor:
Staff:	Mindy Larsen (1-3096)	

Renewable Fuels - Reporting of Gallonage - Loss of Tax Credit If Fail to File

This bill relates to the reports required to report renewable fuels gallons, as well as total gasoline and diesel fuel gallons sold or dispensed by retail dealers. The bill increases penalties if the reports are not filed timely, in the form of the loss of Iowa tax credits for the sale of renewable fuels (ethanol or biodiesel). The information from this report is used (1) by the state of Iowa to determine the fuel tax on renewable fuels v unleaded and (2) by the Legislature to know the efficacy of their tax credits placed into law and (3) by the public to study fuel use or renewable fuels use

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Section by Section Analysis

Section 1-3: Creates Requirement to File Report In Tax Credit Sections of Code
In sections 1, 2, 3, the same subparagraph is added to different sections of the code, but essentially places the requirement to file within each section (ethanol, e15, e85, biodiesel, etc.)

Section 4: Creates Penalty for Failure to File
Current law provides that failure to file is a penalty of one hundred dollars per occurrence.

A new Section 4(b) penalty is added, which is very significant. The retail dealer "is also ineligible to claim any tax credit available" for that tax year for tax credits under the renewable fuels sections mentioned in Sections 1-3. This applies to any year in future where the report is not filed.

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AMENDMENT H-8198 (Sitzman): After February 10 of each year, the state will send the taxpayer one reminder that they have failed to file the report. The taxpayer has until February 28 to file the report before loss of the tax credits is implemented. Additionally, the taxpayer may amend an existing report that is timely filed.

H-8172 (Sitzman) Will Be Withdrawn