

**452A.71 Refund of tax on fuel lost as result of casualty.**

Except as provided in [section 452A.54](#), a person who has paid or has had charged to the person's account with a distributor, dealer, or user fuel taxes imposed under [this chapter](#) with respect to motor fuel or undyed special fuel in excess of one hundred gallons, which, while the person is the owner, is subsequently lost or destroyed through leakage, fire, explosion, lightning, flood, storm, or other casualty, except evaporation or unknown causes, shall be entitled to a refund of the tax so paid or charged. To qualify for the refund, the person shall notify the department of revenue in writing of the loss or destruction and the gallonage lost or destroyed within ten days from the date of discovery of the loss or destruction. Within sixty days after filing the notice, the person shall file with the department of revenue an affidavit sworn to by the person having immediate custody of the motor fuel or undyed special fuel at the time of the loss or destruction setting forth in full the circumstances and amount of the loss or destruction and such other information as the department of revenue may require. Any refund payable under [this section](#) may be applied by the department against any tax liability outstanding on the books of the department against the claimant.

[C27, 31, §5093-a5; C35, §5093-f9; C39, §5093.09; C46, 50, 54, §324.14, 324.15; C58, 62, 66, §324.70; C71, 73, 75, 77, 79, 81, §324.71]

C93, §452A.71

[95 Acts, ch 155, §33, 44](#); [96 Acts, ch 1034, §45](#); [96 Acts, ch 1066, §15, 21](#); [2003 Acts, ch 145, §286](#)