

## ELIMINATE 20-DAY NOTICE FOR MOTOR FUEL TAX

### Prior Law

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When a taxpayer fails to correctly file a required motor fuel tax return, the Department of Revenue must provide notice of an incorrect or insufficient return 20 days prior to issuing the notice of assessment. Many taxpayers protest this 20-day notice; however, a taxpayer may not file a protest until the official notice of assessment is issued, which creates an administrative burden for the Department and confuses taxpayers as to the procedurally correct time to protest.

### New Provisions

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The statutory requirement to provide a 20-day notice prior to assessment for motor fuel tax has been eliminated. The Department made the same change to other tax types last year and the Motor Fuel Tax Code Chapter, 452A, was inadvertently overlooked.

### Section Amended

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Section 5 of 2014 Iowa Acts House File 2444 amends Iowa Code section 452A.64, Code 2014.

### Effective Date

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July 1, 2014