

dollars, in the case of new construction, or at least five million dollars in the case of a rehabilitated building, in an Iowa physical location within the first six years of operation in Iowa, beginning with the date on which the data center business initiates site preparation activities. The minimum investment includes the initial investment, including the value of a lease agreement or the amount invested in land and subsequent acquisition of additional adjacent land and subsequent investment at the Iowa location.

(3) If the data center business is leasing a building to house operations, the data center business shall enter into a lease that is at least five years in duration.

(4) The data center business shall comply with the sustainable design and construction standards established by the state building code commissioner pursuant to [section 103A.8B](#).

c. The refund allowed under [this subsection](#) shall be available for the following periods of time:

(1) For an investment of at least ten million dollars, in the case of new construction, or at least five million dollars, in the case of a rehabilitated building, but less than one hundred thirty-six million dollars, ten years.

(2) For an investment of at least one hundred thirty-six million dollars, but less than two hundred million dollars, seven years.

d. The refund may be obtained only in the following manner and under the following conditions:

(1) The applicant shall use forms furnished by the department.

(2) The applicant shall separately list the amounts of sales and use tax paid during the reporting period.

(3) The applicant may request when the refund begins, but it must start on the first day of a month and proceed for a continuous twelve-month period.

e. In determining the amount to be refunded, if the dates of the utility billing or meter reading cycle for the sale or furnishing of metered gas and electricity are on or after the first day of the first month through the last day of the last month of the refund year, fifty percent of the amount of tax charged in the billings shall be refunded. In determining the amount to be refunded, if the dates of the sale or furnishing of fuel for purposes of commercial energy and the delivery of the fuel are on or after the first day of the first month through the last day of the last month of the refund year, fifty percent of the amount of tax charged in the billings shall be refunded.

f. To receive refunds during the applicable refund period, the applicant shall file a refund claim within three months after the end of each refund year.

g. The refund in [this subsection](#) applies only to state sales and use tax paid and does not apply to local option sales and services taxes imposed pursuant to [chapter 423B](#). Notwithstanding the state sales tax imposed in [section 423.2](#), a refund issued pursuant to [this section](#) shall not exceed an amount equal to five percent of the sales price of the items listed in paragraph “a”, subparagraphs (1), (2), and (3).

9. A person who qualifies as a biodiesel producer as provided in [this subsection](#) may apply to the director for a refund of the amount of the sales or use tax imposed and paid upon purchases made by the person.

a. The person must be engaged in the manufacturing of biodiesel and be registered with the United States environmental protection agency as a manufacturer according to the requirements in [40 C.F.R. §79.4](#). The biodiesel must be for use in biodiesel blended fuel in conformance with the standards and classifications in [section 214A.2](#). The person must comply with the requirements of [this subsection](#) and rules adopted by the department pursuant to [this subsection](#).

b. The amount of the refund shall be calculated by multiplying a designated rate by the total number of gallons of biodiesel produced by the biodiesel producer in this state during each quarter of a calendar year. The designated rate shall be four cents.

c. A biodiesel producer shall not be eligible to receive a refund under [this subsection](#) on more than twenty-five million gallons of biodiesel produced each calendar year by the biodiesel producer at each facility where the biodiesel producer manufactures biodiesel.

d. A person shall obtain a refund by completing forms furnished by the department and filed by the person on a quarterly basis as required by the department. The department shall

refund the amount claimed by the person after subtracting any amount owing from the sales or use taxes imposed and paid upon purchases made by the person.

e. [This subsection](#) is repealed January 1, 2028.

10. a. For purposes of [this subsection](#):

(1) “*Baseball and softball complex*” means a baseball and softball complex located in this state that has a project completion date that is after July 1, 2016, and that has a cost of construction upon completion that is at least ten million dollars.

(2) “*Change of control*” means any of the following:

(a) Any change in the ownership of the original or any subsequent legal entity that is the owner or operator of the baseball and softball complex such that more than fifty-one percent of the equity interests or voting interest in the legal entity ceases to be owned by individuals who are residents of Iowa, an Iowa corporation, or combination of both.

(b) The original owners of the legal entity that is the owner or operator of the baseball and softball complex shall collectively cease to own or control more than fifty percent of the voting equity interests or voting interest of such legal entity or shall otherwise cease to have effective control of such legal entity.

(3) “*Iowa corporation*” means a corporation incorporated under the laws of Iowa where more than fifty-one percent of the corporation’s equity interests or voting interest are owned or controlled by individuals who are residents of Iowa.

(4) “*Owner or operator*” means a legal entity where more than fifty-one percent of its equity interests or voting interest is owned or controlled by individuals who are residents of Iowa, an Iowa corporation, or combination of both and that is the owner or operator of a baseball and softball complex and is primarily a promoter of baseball or softball tournaments, or both.

(5) “*Project completion date*” means the date on which a baseball and softball complex is placed into service.

b. The owner or operator of a baseball and softball complex that has received an award under [section 15F.207](#), Code 2019, shall be entitled to a rebate of sales tax imposed and collected by retailers upon sales of any goods, wares, merchandise, admission tickets, or services furnished to purchasers at the baseball and softball complex.

c. The rebate may be obtained only in the following amounts and manner and only under the following conditions:

(1) On forms furnished by the department within the time period provided by the department by rule, which time period shall not be longer than quarterly.

(2) The owner or operator shall provide information as deemed necessary by the department.

(3) The transactions for which sales tax was collected and the rebate is sought occurred on or after the baseball and softball complex’s project completion date or the date on which the award under [section 15F.207](#), Code 2019, was made, whichever is later, but before the date which is ten years after the project completion date. However, the amount of rebates provided to a baseball and softball complex shall not exceed the amount of the award under [section 15F.207](#), Code 2019, and not more than five million dollars in total rebates shall be provided pursuant to [this subsection](#).

(4) Notwithstanding subparagraph (3), the rebate of sales tax to a baseball and softball complex shall cease for transactions occurring on or after the date of the change of control of the baseball and softball complex.

d. To assist the department in determining the amount of the rebate, the owner or operator shall identify to the department retailers located at the baseball and softball complex who will be collecting sales tax. The department shall verify such identity and ensure that all proper permits have been issued. For purposes of [this subsection](#), advance ticket and admissions sales shall be considered occurring at the baseball and softball complex regardless of where the transactions actually occur.

e. There is established within the state treasury under the control of the department a baseball and softball complex sales tax rebate fund consisting of the amount of state sales tax revenues transferred pursuant to [section 423.2A, subsection 2](#), paragraph “d”. An account is created within the fund for each baseball and softball complex receiving an award under