

TRANSPORTATION DEPARTMENT[761]

Notice of Intended Action

Proposing rulemaking related to interstate motor vehicle fuel licenses and permits and providing an opportunity for public comment

The Department of Transportation hereby proposes to amend Chapter 505, “Interstate Motor Vehicle Fuel Licenses and Permits,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code section 452A.56.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 452A.56.

Purpose and Summary

The purpose of the proposed amendment is to adopt the most recent version of the International Fuel Tax Agreement (IFTA) effective January 2026. Iowa Code section 452A.56 authorizes the Department’s membership to the IFTA and the Department’s implementation of the IFTA for the collection and refund of interstate motor fuel tax. Changes made in the 2026 update include adding new definitions of “kilowatt hour” and “volume,” both of which are intended to further clarify measurement units for fuel taxation and reporting.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on May 27, 2026. A public hearing was held on the following date(s):

- June 23, 2026

The Department received no comments.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to 761—Chapter 2504.

Public Comment

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the Department no later than 4:30 p.m. on September 22, 2026. Comments should be directed to:

Ryan Pell
Department of Transportation
DOT Rules Administrator, Office of the Director
800 Lincoln Way
Ames, Iowa 50010

Phone: 515.239.1358
Email: ryan.pell@iowadot.us

Public Hearing

Public hearings at which persons may present their views orally will be held as follows:

September 22, 2026 1 to 1:30 p.m.	Microsoft Teams Or dial: 515.817.6093 Conference ID: 733 697 5#
September 23, 2026 9 to 9:30 a.m.	Microsoft Teams Or dial: 515.817.6093 Conference ID: 782 355 337#

Persons who wish to make oral comments at a public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend a public hearing and have special requirements, such as those related to hearing impairments, should contact the Department and advise of specific needs.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

The following rulemaking action is proposed:

ITEM 1. Amend subrule 505.2(2) as follows:

505.2(2) *Organizational data.* The motor vehicle division is authorized pursuant to Iowa Code chapter 452A to:

- a.* Issue fuel licenses or temporary fuel permits.
- b.* Compute and collect interstate motor fuel taxes.
- c.* Refund overpayments of interstate fuel taxes.
- d.* Administer agreements with other jurisdictions for the collection and refund of interstate motor fuel tax. Pursuant to Iowa Code section 452A.56, the department has adopted and incorporates into this chapter the IFTA effective January ~~2025~~ 2026. IFTA governing documents do not create rights for the taxpayer.