

## 424.2 Definitions.

As used in this chapter, unless the context otherwise requires:

1. *"Board"* means the Iowa comprehensive petroleum underground storage tank board.
2. *"Book", "list", "record", or "schedule"* kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.
3. *"Charge"* means the environmental protection charge imposed upon petroleum diminution pursuant to section 424.3.
4. *"Charge payer"* means a depositor, receiver, or tank owner or operator obligated to pay the environmental protection charge under this chapter.
5. *"Department"* means the department of revenue.
6. *"Depositor"* means the person who deposits petroleum into an underground storage tank subject to regulation under chapter 455G or an aboveground petroleum storage tank as defined in section 101.21, located at a retail motor vehicle fuel outlet if the aboveground storage tank is physically connected directly to pumps which dispense petroleum that is sold at the motor vehicle fuel outlet on a retail basis.
7. *"Diminution"* means the petroleum released into the environment prior to its intended beneficial use.
8. *"Director"* means the director of revenue.
9. *"Fund"* means the Iowa comprehensive petroleum underground storage tank fund.
10. *"Owner or operator"* means *"owner or operator"* of an underground storage tank as used in chapter 455G or the *"owner"* or *"operator"* of an aboveground petroleum storage tank as defined in section 101.21, located at a retail motor vehicle fuel outlet if the aboveground storage tank is physically connected directly to pumps which dispense petroleum that is sold at the motor vehicle fuel outlet on a retail basis.
11. *"Petroleum"* means petroleum as defined in section 455G.2.
12. *"Receiver"* means, if the owner and operator are not the same person, the person who, under a contract between the owner and operator, is responsible for payment for petroleum deposited into a tank; and if the owner and operator of a tank are the same person, means the owner.
13. *"Tank"* means an underground storage tank subject to regulation under chapter 455G or an aboveground petroleum storage tank as defined in section 101.21, located at a retail motor vehicle fuel outlet if the aboveground storage tank is physically connected directly to pumps which dispense petroleum that is sold at the motor vehicle fuel outlet on a retail basis.

89 Acts, ch 131, § 14; 91 Acts, ch 252, § 2; 92 Acts, ch 1217, § 2; 2000 Acts, ch 1148, §1; 2002 Acts, ch 1119, §200, 201; 2003 Acts, ch 145, §286