

452A.53 Permit or license.

The advance arrangements referred to in the preceding section shall include the procuring of a permanent international fuel tax agreement permit or license or single trip interstate permit.

Persons choosing not to make advance arrangements with the state department of transportation by procuring a permit or license are not relieved of their responsibility to purchase motor fuel and special fuel commensurate with their use of the state's highway system. When there is reasonable cause to believe that there is evasion of the fuel tax on commercial motor vehicles, the state department of transportation may audit persons not holding a permit or license. Audits shall be conducted pursuant to section 452A.55 and in accordance with international fuel tax agreement guidelines. The state department of transportation shall collect all taxes due and refund any overpayment.

A permanent international fuel tax agreement permit or license may be obtained upon application to the state department of transportation. A fee of ten dollars shall be charged for each permit or license issued. The holder of a permanent permit or license shall have the privilege of bringing into this state in the fuel supply tanks of commercial motor vehicles any amount of motor fuel or special fuel to be used in the operation of the vehicles and for that privilege shall pay Iowa motor fuel or special fuel taxes as provided in section 452A.54. A single trip interstate permit may be obtained from the state department of transportation. A fee of twenty dollars shall be charged for each individual single trip interstate permit issued. A single trip interstate permit is subject to the following provisions and limitations:

1. The permit shall be issued and be valid for seventy-two consecutive hours, except in emergencies, or until the time of leaving the state, whichever first occurs.
2. The permit shall cover only one commercial motor vehicle and is not transferable.
3. Single trip interstate fuel permits may be made available from sources other than indicated in this section at the discretion of the state department of transportation.

Each vehicle operated into or through Iowa in interstate operations using motor fuel or special fuel acquired in any other state shall carry in or on the vehicle a duplicate or evidence of the permit or license required in this section. A fee not to exceed fifty cents shall be charged for each duplicate or other evidence of a permit or license issued.

[C35, § 5093-f19, -f20; C39, § **5093.19, 5093.20**; C46, 50, 54, § 324.38; C58, 62, 66, 71, 73, 75, 77, 79, 81, § 324.53]

84 Acts, ch 1174, § 2

C93, § 452A.53

97 Acts, ch 108, §43; 98 Acts, ch 1100, §62