

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