

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 flammable or combustible liquid storage tank as defined in section 101.21, located at a retail motor fuel outlet if the aboveground storage tank is physically connected directly to pumps which dispense petroleum that is sold at the motor 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 flammable or combustible liquid storage tank as defined in section 101.21, located at a retail motor fuel outlet if the aboveground storage tank is physically connected directly to pumps which dispense petroleum that is sold at the motor 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 flammable or combustible liquid storage tank as defined in section 101.21, located at a retail motor fuel outlet if the aboveground storage tank is physically connected directly to pumps which dispense petroleum that is sold at the motor 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; 2011 Acts, ch 34, §99