

452A.62 Inspection of records.

1. The department of revenue or the state department of transportation, whichever is applicable, is hereby given the authority within the time prescribed for keeping records to do the following:

a. To examine, during the usual business hours of the day, the records, books, papers, receipts, invoices, storage tanks, and any other equipment of any of the following:

(1) A distributor, supplier, restrictive supplier, importer, exporter, blender, terminal operator, nonterminal storage facility, common carrier, or contract carrier, pertaining to motor fuel or undyed special fuel withdrawn from a terminal or a nonterminal storage facility, or brought into this state.

(2) A licensed compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen dealer, user, or person supplying compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen to a licensed compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen dealer or user.

(3) An interstate operator of motor vehicles to verify the truth and accuracy of any statement, report, or return, or to ascertain whether or not the taxes imposed by [this chapter](#) have been paid.

(4) Any person selling fuels that can be used for highway use.

(5) A licensed electric fuel dealer or user or person supplying electric fuel to a licensed electric fuel dealer or user.

b. To examine the records, books, papers, receipts, and invoices of any distributor, supplier, restrictive supplier, importer, blender, exporter, terminal operator, nonterminal storage facility, licensed compressed natural gas, liquefied natural gas, liquefied petroleum gas, or hydrogen dealer or user, licensed electric fuel dealer or user, or any other person who possesses fuel upon which the tax has not been paid to determine financial responsibility for the payment of the taxes imposed by [this chapter](#).

2. If a person under [this section](#) refuses access to pertinent records, books, papers, receipts, invoices, storage tanks, or any other equipment, the appropriate state agency shall certify the names and facts to any court of competent jurisdiction, and the court shall enter an order to enforce [this chapter](#).

[C27, 31, §5093-a6; C35, §5093-f26, -f29; C39, §5093.26, 5093.29; C46, 50, 54, §324.47, 324.52; C58, 62, 66, §324.61; C71, 73, 75, 77, 79, 81, §324.62]

C93, §452A.62

95 Acts, ch 155, §31, 44; 2002 Acts, ch 1151, §28; 2003 Acts, ch 145, §286; 2005 Acts, ch 140, §65, 66; 2011 Acts, ch 25, §143; 2014 Acts, ch 1032, §8, 9; 2015 Acts, ch 30, §129; 2019 Acts, ch 151, §11, 12, 17, 35, 36, 46

2019 amendments to subsection 1 by 2019 Acts, ch 151, §35, 36 are effective July 1, 2023; 2019 Acts, ch 151, §46

Subsection 1, paragraph a, NEW subparagraph (5)

Subsection 1, paragraph b amended