

761—505.1(452A) Definitions.

“*Department*” means the Iowa department of transportation.

“*Fuel(s)*” means and includes motor fuel and special fuel as defined in Iowa Code section 452A.2.

“*Fuel license*” or “*license*” means an International Fuel Tax License issued pursuant to Iowa Code section 452A.53.

“*IFTA member jurisdiction*” means a jurisdiction that is a member of the International Fuel Tax Agreement. A list of jurisdictions and their membership statuses may be obtained by contacting the office of motor carrier services.

“*International Fuel Tax Agreement (IFTA)*” is a multijurisdiction agreement for the administration of motor fuel tax laws for vehicles operated in multiple member jurisdictions.

“*Lease*” means a contract or agreement by which a vehicle owner (lessor) provides a vehicle to a person or company (lessee) for use during a specified period of time.

1. “*Long-term lease*” means a lease for a period of 30 days or more.

2. “*Short-term lease*” means a lease for a period of 29 days or less including trip leases. Back-to-back leases of 29 days or less are considered short-term leases.

“*Licensee*” means any person who holds a valid fuel license.

“*Non-IFTA member jurisdiction*” means a jurisdiction that is not a member of the International Fuel Tax Agreement. A list of jurisdictions and their membership statuses may be obtained by contacting the office of motor carrier services.

“*Permittee*” means any person who holds a valid temporary fuel permit.

“*Qualified motor vehicle*” means a motor vehicle or combination of vehicles used or designed to transport persons or property if any of the following apply:

1. The vehicle or combination of vehicles weighs more than 26,000 pounds.

2. The vehicle or combination of vehicles is registered for more than 26,000 pounds.

3. The power unit has three or more axles.

“*Qualified motor vehicle*” does not include recreational vehicles.

“*Quarter*” means calendar quarter, January 1 to March 31, April 1 to June 30, July 1 to September 30, and October 1 to December 31.

“*Temporary fuel permit*” or “*temporary permit*” means a single trip fuel permit issued pursuant to Iowa Code section 452A.53.

In addition to the preceding definitions, all of the definitions contained in Iowa Code sections 452A.2 and 452A.57 shall govern the rules in this chapter, where not inconsistent with the above definitions.

This rule is intended to implement Iowa Code sections 452A.2 and 452A.57.