

761—505.2(452A) General information.

505.2(1) *Information and location.* Applications, forms and information on interstate motor vehicle fuel permits and licenses are available by mail from the Office of Motor Carrier Services, Iowa Department of Transportation, P.O. Box 10382, Des Moines, Iowa 50306-0382; in person at 6310 SE Convenience Blvd., Ankeny, Iowa; by telephone at (515)237-3224; or by facsimile at (515)237-3354.

505.2(2) *Organizational data.* The office of motor carrier services of the department's motor vehicle division is authorized, pursuant to Iowa Code chapter 452A, division III, to:

- a. Issue fuel licenses or temporary fuel permits.
- b. Compute and collect interstate motor fuel taxes.
- c. Refund overpayments of interstate fuel taxes.
- d. Administer agreements with other jurisdictions for the collection and refund of interstate motor fuel tax. In accordance with this, the department has adopted the International Fuel Tax Agreement (IFTA). Such agreement and any revisions thereto are hereby incorporated into this chapter. International Fuel Tax Agreement governing documents do not create rights in the taxpayer. A copy of the agreement may be obtained by contacting the office of motor carrier services or may be reviewed through the Internet at www.iftach.org.

505.2(3) *Waiver of rules.* In accordance with 761—Chapter 11, the director of transportation may, in response to a petition, waive provisions of this chapter. A waiver shall not be granted unless the director finds that special or emergency circumstances exist.

“Special or emergency circumstances” means one or more of the following:

- a. Circumstances where the movement is necessary to cooperate with cities, counties, other state agencies or other states in response to a national or other disaster.
- b. Circumstances where the movement is necessary to cooperate with national defense officials.
- c. Circumstances where the movement is necessary to cooperate with public or private utilities in order to maintain their public services.
- d. Circumstances where the movement is essential to ensure safety and protection of any person or property due to events such as, but not limited to, pollution of natural resources, a potential fire or an explosion.
- e. Circumstances where weather or transportation problems create an undue hardship for citizens of the state of Iowa.
- f. Circumstances where the movement involves emergency-type vehicles.
- g. Uncommon or extraordinary circumstances where the movement is essential to the existence of an Iowa business and the move may be accomplished without causing undue hazard to the safety of the traveling public or undue damage to private or public property.

This rule is intended to implement Iowa Code sections 452A.51 and 452A.56.