

761—505.6(452A) Hearings.

505.6(1) *Conduct of hearings.* Hearings are conducted in accordance with Iowa Code section 452A.69.

505.6(2) *Circumstances for holding hearings.*

a. When there is reasonable cause to believe that there is an evasion of fuel taxes, the department may cause a hearing to be held to determine the amount of fuel taxes due, if any. The person who is suspected of evading fuel taxes shall be sent at least ten days' notice of the hearing. The provisions of Iowa Code section 452A.64 and subrule 505.4(13), paragraph "b," shall apply.

b. If a licensee disputes the findings of an investigation or audit by the department, the licensee may request a hearing to present further evidence, information or records to support the claim. The written request for hearing shall be directed to the attention of the director of the office of motor carrier services within 30 days of the date of notice of audit results issued by the department.

This rule is intended to implement Iowa Code sections 452A.64 and 452A.69.