

701—83.14(81GA, HF339) Refunds of permit fee.

83.14(1) An unrevoked permit for which the retailer paid the full annual fee may be surrendered during the first nine months of the year to the office issuing it, and the city or county granting the permit shall make refunds to the retailer as follows:

- a.* Three-fourths of the annual fee if the surrender is made during July, August, or September.
- b.* One-half of the annual fee if the surrender is made during October, November, or December.
- c.* One-fourth of the annual fee if the surrender is made during January, February, or March.

83.14(2) An unrevoked permit for which the retailer has paid three-fourths of a full annual fee may be surrendered during the first six months of the period covered by the payment, and the city or county shall make refunds to the retailer as follows:

- a.* A sum equal to one-half of the annual fee if the surrender is made during October, November, or December.
- b.* A sum equal to one-fourth of the annual fee if the surrender is made during January, February, or March.

83.14(3) An unrevoked permit for which the retailer has paid one-half of a full annual fee may be surrendered during the first three months of the period covered by the payment, and the city or county shall refund to the retailer a sum equal to one-fourth of the annual fee.

This rule is intended to implement 2005 Iowa Acts, House File 339.