

21—45.48(206) Dealer license fees. A dealer license fee for a dealer with less than \$100,000 in gross retail pesticide sales shall be \$10 if the annual gross retail sales are less than \$10,000; \$25 if the annual gross retail sales are \$10,000 or more but less than \$25,000; \$50 if the annual gross retail sales are \$25,000 or more but less than \$50,000; \$75 if the annual gross retail sales are \$50,000 or more but less than \$75,000; and \$100 if the annual gross retail sales are \$75,000 or more but less than \$100,000. The annual dealer license fee for a dealer with \$100,000 or more in gross retail pesticide sales shall be based on one-tenth of one percent of the gross annual sales of all pesticides sold the previous fiscal year. The fiscal year shall begin July 1 and end June 30 of the following year.

45.48(1) A pesticide dealer license expires on June 30 of each year. However, a three-month grace period shall be allowed for renewal of pesticide dealer licenses. A late fee of \$25 is imposed on a dealer with less than \$100,000 in gross retail pesticide sales, and a late fee of 5 percent of the license fee due based on the gross pesticide retail sales shall be imposed upon the licensure of a pesticide dealer with \$100,000 or more in gross retail pesticide sales. The application for renewal shall be considered complete once the required fees and reports have been submitted to the department.

45.48(2) The annual license fee for manufacturers or distributors distributing pesticides for resale purposes only shall be \$25. License fees required by this rule shall be due July 1 of each year.

This rule is intended to implement Iowa Code sections 206.6, 206.8 and 206.12.

[ARC 3232C, IAB 8/2/17, effective 9/6/17]