761—500.23(326) Record retention.

500.23(1) *Record retention requirement and penalty.* Iowa IRP registrants shall preserve the records upon which their registration is based as required by the IRP for the current registration year and the three preceding registration years. On request, the registrant shall make such records available for audit. The department may assess a penalty upon registrants who have failed to maintain proper records.

500.23(2) *Adequacy of records.* The records maintained by a registrant shall be adequate to enable the department to verify the distances reported in the registrant's application for apportioned registration and to evaluate the accuracy of the registrant's distance accounting system. The records may be produced through any means and retained in any format or medium available to the registrant and accessible by the department.

a. The following records produced by a means other than a vehicle-tracking system shall be considered adequate:

(1) The beginning and ending dates of the trip to which the records pertain.

(2) The origin and destination of the trip.

(3) The route of travel.

(4) The beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip.

(5) The total distance of the trip.

(6) The distance traveled in each jurisdiction.

(7) The vehicle identification number or vehicle unit number.

b. The following records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS) shall be considered adequate under this subrule:

(1) The original GPS or other location date for the vehicle to which the records pertain.

(2) The date and time of each GPS reading or other system reading.

(3) The location of each GPS reading or other system reading.

(4) The beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the records pertain.

(5) The calculated distance between each GPS reading or other system reading.

(6) The route of the vehicle's travel.

(7) The total distance traveled by the vehicle.

(8) The distance traveled in each jurisdiction.

(9) The vehicle identification number or vehicle unit number.

500.23(3) *Summaries.* The following summaries shall be maintained:

a. A summary of the fleet's operations of each month, which includes both the full distance traveled by each apportioned vehicle in the fleet during the calendar month and the distance traveled in the month by each apportioned vehicle in each jurisdiction.

b. A summary of the fleet's operations for each calendar quarter, which includes both the full distance traveled by vehicles in the fleet during the calendar quarter and the distance traveled in each jurisdiction by the vehicles in the fleet during the calendar quarter.

This rule is intended to implement Iowa Code section 326.19A.

[**ARC 5494C**, IAB 3/10/21, effective 4/14/21]