

**761—500.25(326) Electronic information.** To the greatest extent possible, the vehicle and motor carrier services bureau shall maintain in electronic form all records required under this chapter. The retention period for electronic records must follow the guidelines of the IRP.

**500.25(1) IRP vehicle transaction.** The vehicle and motor carrier services bureau shall destroy paper copies of IRP vehicle transaction requests 90 days after the IRP invoice is generated.

**500.25(2) Federal heavy use tax (Form 2290 Schedule 1).** The vehicle and motor carrier services bureau shall maintain Form 2290 Schedule 1 in accordance with 23 CFR Section 669.9.

This rule is intended to implement Iowa Code section 326.33.

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