

**761—505.3(452A) General stipulations.**

**505.3(1) *IFTA member requirements.*** In order to enter this state and not be in violation of Iowa Code section 452A.52, the operator of the qualified motor vehicle based in an IFTA member jurisdiction must do one of the following:

- a. Possess a fuel license pursuant to Iowa Code section 452A.53.
- b. Purchase a temporary fuel permit pursuant to Iowa Code section 452A.53 and subrule 505.3(9) when entering or before entering the state.

**505.3(2) *Non-IFTA member requirements.*** The operator of a qualified motor vehicle based in a non-IFTA member jurisdiction must do one of the following:

- a. Possess a fuel license pursuant to Iowa Code section 452A.53.
- b. Purchase a temporary fuel permit pursuant to Iowa Code section 452A.53 and subrule 505.3(9) when entering or before entering the state.
- c. Enter the state with 30 gallons of fuel or less.
- d. On or after July 1, 2023, enter the state with less than 350 kilowatt hours of electric fuel.
- e. Enter the state with only Iowa tax paid fuel.

**505.3(3) *Determination of fuel supply.***

a. To determine if a vehicle has entered the state with more than 30 gallons of fuel, the total of all fuel in all tanks that could be used to fuel the power source of the vehicle shall be considered to reach a total gallonage, or diesel gallon equivalent. The fuel tank connected to a “reefer unit” which can neither be directly nor indirectly connected to the power source of the vehicle shall not be considered in arriving at the 30-gallon total.

b. To determine if a vehicle has entered the state with more than 350 kilowatt hours of electric fuel, the total of all electric fuel in the batteries or other energy storage devices of a commercial motor vehicle shall be considered to reach total kilowatt hours, regardless of whether the batteries or storage devices are connected to the motor of the vehicle.

**505.3(4) *Fuel license.***

a. A fuel license may be obtained from the vehicle and motor carrier services bureau at a cost of \$10. The application must be complete and include the following information:

- (1) Name and address of company, corporation, or owner who operates or controls the qualified motor vehicle(s);
- (2) Name(s) and address(es) of principal or corporate officers;
- (3) Signature and telephone number of contact person;
- (4) A power of attorney if someone other than an officer or employee of the company will be completing quarterly reports or requesting information from the department; and
- (5) Any other information required by the department.

b. The fuel license remains valid until canceled or revoked. The reporting and computation procedure for a fuel license allows for the payment of taxes due and a refund of any overpayment. All persons holding a valid fuel license must file quarterly reports with the department.

**505.3(5) *Number of temporary permits or licenses required.*** No vehicle may operate under more than one license or temporary permit at a time.

**505.3(6) *Possession of the license or temporary permit.*** A license or temporary permit must be carried in the vehicle to meet the requirements of Iowa Code chapter 452A. More than one vehicle may be operated and reported under the same license by making a photocopy of the license and carrying it in each vehicle operating under said license. A license, copy of a license or temporary permit is void if altered. A duplicate license may be purchased from the vehicle and motor carrier services bureau for 50 cents.

**505.3(7) *Cancellation and reissuance.***

a. If a qualified motor vehicle operating under a license is consistently operated only within the state or only outside the state, the licensee or the department shall request that the license be canceled for nonuse.

b. A fuel license that has been canceled for cause pursuant to Iowa Code section 452A.68 may be reinstated if a bond is filed.

**505.3(8) *Bond requirements.***

a. Bonds shall be required in the following situations:

(1) When a previous fuel licensee is reapplying for a fuel license and has two or more outstanding fuel billings due for periods within the three years prior to date of application for a new license;

(2) When a previous fuel licensee is reapplying for a new fuel license and has failed to file two or more reports for a calendar year within the three years prior to date of application for a new license;

(3) When a previous fuel licensee is reapplying for a new license and has filed reports late for two or more reporting periods for a calendar year within the three years prior to date of application for a new fuel license; or

(4) When an audit indicates problems severe enough that a bond is required to protect the interests of member jurisdictions.

b. Bonds required shall be payable to the state of Iowa, in the minimum amount of \$500 or the equivalent to at least twice the estimated average tax liability for the reporting period in which the licensee will be required to file a tax return, whichever is greater.

c. A copy of such bond shall be filed with the vehicle and motor carrier services bureau before a new license shall be issued. The vehicle and motor carrier services bureau shall be notified of bond cancellation 30 days before the cancellation is effective.

**505.3(9) Temporary fuel permits.**

a. A temporary fuel permit may be obtained by any person operating a qualified motor vehicle that is not otherwise covered by a license. The temporary permit may be obtained from the vehicle and motor carrier services bureau at a cost of \$20. The temporary permit may also be obtained from permit services or processing agents. An application for a temporary permit may be made by phone, by facsimile or electronically to the vehicle and motor carrier services bureau. Permittees who purchase temporary fuel permits in advance of use may not return unused permits for refund.

b. The temporary fuel permit is valid for 72 consecutive hours from the date and hour appearing on the temporary permit or upon departure from Iowa, whichever occurs first. A new temporary permit is required in order to reenter the state. While a permittee is operating under a temporary permit, unlimited travel is allowed within Iowa. No refund of tax paid on overpurchases of Iowa fuel is allowed.

c. An application for a temporary fuel permit shall include, but is not limited to, the following information:

(1) The name and address of the person who owns or controls the vehicle;

(2) The make, year, serial number, license number, and unit number of the vehicle; and

(3) The address to which the temporary permit is to be sent, if applicable.

d. The temporary permit fee shall also accompany the application unless a method of collection upon delivery is requested.

e. A temporary permit shall not be transferred and is valid only for the carrier and the vehicle that are described on the permit. Once a temporary permit has been issued to a qualified motor vehicle, the purchase price is nonrefundable.

f. The temporary permit must be completed and carried in the qualified motor vehicle for which it is issued.

g. The 72-hour period for which the temporary permit is valid may be extended for "emergencies," such as extreme weather conditions when travel is not advisable or other instances, at the discretion of the vehicle and motor carrier services bureau.

h. A temporary fuel permit is invalid if the permittee has outstanding IFTA fuel tax bills.

i. Fees for a temporary permit may be paid by cash, company or personal check, or credit card.

**505.3(10) Qualified motor vehicles on lease.**

a. *Long-term lease.* Under normal circumstances the lessee is responsible for reporting all mileage and fuel activity unless otherwise specified by the lease. Supporting documentation including the lease must be made available to confirm the responsibility.

b. *Short-term lease.* The lessor is responsible for reporting all mileage and fuel activity unless otherwise specified by the lease. Supporting documentation such as a maintenance agreement or lease must be made available to confirm the responsibility.

*c. Purchase receipts.* Purchase receipts must be made out in the name of the lessor, lessee or cash and must identify the vehicle for which the purchase is made by showing one of the following: vehicle license number, full vehicle identification number (VIN) or fleet unit number.

This rule is intended to implement Iowa Code sections 452A.52, 452A.53, 452A.54, 452A.58 and 452A.68.

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