701—230.5(453A) Permit applications and denials.

230.5(1) *Applications for permits in general.* The application forms for all permits issued under Iowa Code chapter 453A are available from the department. Each application must include the following information:

a. Nature of the applicant's business;

b. Type of permit requested;

c. Address of the principal office of the applicant;

d. Address of the place of business for which the permit is to apply;

e. Names and addresses of no more than three principal officers or members, if the business is not a sole proprietorship;

f. A list of persons who will be the applicant's suppliers or customers or both (whichever is applicable);

g. Whether the applicant possesses any other permit issued under Iowa Code chapter 453A; and

h. Signature of the person authorized to complete the application. For electronically transmitted applications, the application form will state that, in lieu of the person's handwritten signature, the person's email address or the person's fax signature will constitute a valid signature.

i. Any other information required on the forms issued by the department for the purpose of administering Iowa Code chapter 453A and these rules.

230.5(2) *Cigarette distributor applicants.* In addition to the requirements above, cigarette distributor applicants must also supply certificates from cigarette manufacturers indicating the intention to sell unstamped cigarettes to the applicant.

230.5(3) *Denial of application for permit.*

a. The department may deny a permit to any applicant who is, at the time of application, substantially delinquent in paying any tax due that is administered by the department or the interest or penalty on the tax. Rule 701—201.10(423) describes what constitutes being substantially delinquent in paying a tax.

b. If the applicant is a partnership, a permit may be denied if a partner is substantially delinquent in paying any tax, penalty, or interest regardless of whether the tax is in any way a liability of or associated with the partnership.

c. If an applicant for a permit is a corporation, the department may deny the applicant a permit if any officer, with a substantial legal or equitable interest in the ownership of the corporation, owes any delinquent tax, penalty, or interest of the applicant corporation. Unlike a partnership, the corporation must, initially, owe the delinquent tax, penalty, or interest and the officer must be personally and secondarily liable for the tax.

d. The director will deny a permit to any applicant, who is an individual, if the department has received a certificate of noncompliance from child support services in regard to the individual unless the unit furnishes the department with a withdrawal of the certificate of noncompliance.

230.5(4) *Applications for retail permits.* Applications for retail permits are supplied by the department to city councils and county boards of supervisors. The application must be filed with the individual council or board either in a paper format or online through GovConnectIowa.

This rule is intended to implement Iowa Code chapter 252J and sections 453A.13, 453A.16, 453A.17, 453A.22, 453A.23, and 453A.44.

[**ARC 9038C**, IAB 3/19/25, effective 4/23/25]