

701—259.13(452A) Information confidential.

259.13(1) *Generally.* Iowa Code section 452A.63, which makes all information obtained from reports, returns, or records required to be filed or kept under Iowa Code chapter 452A confidential, applies generally to the director, deputies, auditors, agents, officers, or other employees of the department. The information may be divulged to appropriate public officials, including:

- a. Member(s) of the Iowa general assembly,
- b. Committees of either chamber of the Iowa legislature,
- c. State officers,
- d. Persons who have responsibility for the enforcement of Iowa Code chapter 452A,
- e. Officials of the federal government entrusted with enforcement of federal motor vehicle fuel tax laws, and
- f. Officials of other states who have responsibility to enforce motor vehicle fuel tax laws and who will furnish like information to the department.

259.13(2) *Exception.* An exception to this rule is that the appropriate state agency may make available to the public the total gallons of motor fuel, undyed special fuel, and ethanol blended gasoline withdrawn from terminals or imported into the state by suppliers, restrictive suppliers, and importers. The public request must be made within 45 days following the last day of the month in which the tax is required to be paid.

This rule is intended to implement Iowa Code section 452A.63.

[ARC 9043C, IAB 3/19/25, effective 4/23/25]