

701—259.18(452A) Supplier, restrictive supplier, importer, exporter, blender, dealer, or user licenses.

259.18(1) *Requirements for license.* In order to become licensed as a fuel supplier, restrictive supplier, importer, exporter, blender, dealer, or user, the person must electronically file an application with the department. The license is valid until revoked or canceled and is nonassignable. The application is to include but not be limited to the following information:

- a. The name under which the licensee will transact business in the state.
- b. The location of the principal place of business of the licensee and the mailing address if different.
- c. The social security number or federal identification number of the licensee.
- d. The type of ownership.
- e. The name and complete residency address of the owner(s) of the business or, if a corporation or association, the names and addresses of the principal officers.
- f. The type of license being requested.
- g. Exporters only—the state and license number for that state in which the fuel is being exported.

259.18(2) *Assignment of a license.* Licenses are not assignable. A person must apply for a new license when:

- a. Buying the business of another license holder, even if the new owner operates under the same name.
- b. Changing of the name under which the licensee conducts business.
- c. Merging or otherwise combining businesses, resulting in a new or different entity.

259.18(3) *Denial of a license.* The department may deny a license to any applicant who may be denied a sales tax permit under rule 701—201.10(423). Rule 701—201.10(423) also contains a characterization of the terms “tax administered by the department” and “substantially delinquent” in paying a tax. Rule 701—7.9(17A) contains information about rights to appeal denial of an application for a license.

259.18(4) *Revocation of a license.* The department may revoke the license of any licensee whose sales tax permit may be revoked under rule 701—201.11(423). Rule 701—201.10(423) contains characterizations of the terms “tax administered by the department” and “substantially delinquent” in paying a tax. The department may also revoke the license of any licensee who abuses the privileges for which the license was issued; who files a false return; or who fails to file a return (including supporting schedules), pay the full amount of tax due, produce records requested, or extend cooperation to the department. Rule 701—7.9(17A) contains more information about rights to appeal.

259.18(5) *Efficient administration of motor fuel laws.* When necessary for the efficient administration of Iowa Code chapter 452A, the director may regard persons or facilities in possession of motor fuel, special fuel, biofuel, alcohol, or alcohol derivative substances as blenders, dealers, eligible purchasers, exporters, importers, restrictive suppliers, suppliers, terminal operators, or nonterminal storage facility operators. The department will notify the person or facility of the various requirements under the motor vehicle fuel tax laws and will ensure that a license is issued.

This rule is intended to implement Iowa Code sections 452A.4 and 452A.6.

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