

701—259.19(452A) Reinstatement of license canceled for cause.

259.19(1) *Reinstatement generally.* A license canceled for cause will be reinstated only on such terms and conditions as the cause may warrant. Terms and conditions will include payments of any applicable fuel tax liability including interest and penalty that is due the department.

259.19(2) *Requirements after cancellation.* Upon the cancellation of a motor vehicle fuel tax license, the licensee will be required to pay all delinquent fuel tax liabilities including interest and penalty, to file returns, and to post a bond and have refrained from activities requiring a license under Iowa Code sections 452A.4 and 452A.6 during the waiting period as required by the director prior to the reinstatement or issuance of a new motor vehicle fuel tax license.

259.19(3) *Waiting periods.* The director may impose a waiting period during which the licensee must refrain from activities requiring a license pursuant to the penalties provided in Iowa Code section 452A.74.

a. Waiting periods of up to 90 days may be imposed as a condition for the restoration of a license or the issuance of a new license after cancellation for cause.

b. The department may require a statement that the licensee has fulfilled all requirements of said order canceling the license for cause and the dates on which the license holder refrained from restricted activities.

259.19(4) *Offenses.* Each of the following situations will be considered one offense for the purpose of determining the waiting period to reinstate a license canceled for cause or issuing a new license after being canceled for cause unless otherwise noted.

a. Failure to post a bond as required.

b. Failure to file a report or return timely.

c. Failure to pay tax timely (including unhonored payments, failure to pay and late payments).

d. Failure to file a return and pay tax as shown on the return (counts as one offense).

259.19(5) *Length of waiting period.* The hearing officer or director of revenue may order a waiting period after the cancellation for cause not to exceed:

a. Waiting periods for multiple offenses.

(1) Five days for one through five offenses.

(2) Seven days for six or seven offenses.

(3) Ten days for eight or nine offenses.

(4) Thirty days for ten offenses or more.

b. Waiting periods for multiple cancellations. The hearing officer or director of revenue may order a waiting period not to exceed:

(1) Forty-five days if the second cancellation for cause occurs within 24 months of the first cancellation for cause.

(2) Sixty days if the second cancellation for cause occurs within 18 months of the first cancellation for cause.

(3) Ninety days if the second cancellation for cause occurs within 12 months of the first cancellation for cause.

(4) Ninety days if the third cancellation for cause occurs within 36 months of the second cancellation for cause.

This rule is intended to implement Iowa Code section 452A.68.

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