

701—260.14(452A) Terminal and nonterminal storage facility reports and records.

260.14(1) *Generally.* Each terminal and nonterminal storage facility operating in Iowa must file a monthly inventory report with the department.

260.14(2) *Report information.* The report shall include, but not be limited to, the following information:

a. Name and license number of the company that owns and operates the terminal or nonterminal storage facility.

b. Location of the terminal or nonterminal storage facility.

c. Month and year covered by the report.

d. Terminal code assigned by the Internal Revenue Service or the storage facility license number assigned by the department.

e. Beginning inventory.

f. Total receipts for the month with each receipt providing the following information:

(1) Gross gallons received by schedule code and fuel type and, if diesel fuel, whether dyed or undyed fuel,

(2) Bill of lading number,

(3) Date of receipt,

(4) Seller,

(5) Carrier,

(6) Mode of transportation, and

(7) Destination state.

g. Total withdrawals for the month, with each withdrawal providing the following information:

(1) Gross gallons withdrawn by schedule code and by fuel type and, if diesel fuel, whether dyed or undyed fuel,

(2) Bill of lading number,

(3) Date of withdrawal,

(4) Consignor,

(5) Consignee,

(6) Mode of transportation,

(7) Destination state,

(8) Origin state, and

(9) Carrier.

h. The actual ending inventory and any gains or losses.

i. The signature or electronic signature of the person responsible for preparing the report.

j. Any additional information as the department may require.

260.14(3) *Civil penalty.*

a. *Failure to file.* The director may impose a civil penalty against any person who fails to file the reports required under Iowa Code section 452A.15(2) or 452A.15(3).

b. *Amount.* The penalty is \$100 for the first violation and increases by \$100 for each additional violation occurring in the calendar year in which the first violation occurred.

This rule is intended to implement Iowa Code section 452A.15(2).

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