

701—260.15(452A) Transportation reports.

260.15(1) Generally. The reports required under Iowa Code section 452A.15(1) are to be filed by railroad carriers, common carriers, contract carriers, distributors transporting fuel for others, and anyone else transporting fuel from without the state and unloading it at other than terminal storage within the state.

260.15(2) Report information.

- a. Reports are to be filed monthly.
- b. Reports must include all fuel that was imported into Iowa and unloaded at other than terminal storage, all fuel withdrawn from Iowa terminal storage and delivered in Iowa, and all fuel withdrawn from Iowa terminal storage and exported from Iowa.
 - c. For each report, the following information for each delivery is to be included:
 - (1) The name, address, and federal identification number or social security number of the person to whom actually delivered.
 - (2) The name, address, and federal identification number or social security number of the originally named consignee, if delivered to anyone other than the originally named consignee.
 - (3) The point of origin, the point of delivery, and the date of delivery.
 - (4) The number and initials of each tank car and the number of gallons contained therein, if shipped by rail.
 - (5) The name of the boat, barge, or vessel, and the number of gallons contained therein, if shipped by water.
 - (6) The registration number of each tank truck and the number of gallons contained therein, if transported by motor truck.
 - (7) The manner, if delivered by other means, in which the delivery is made.
 - (8) Such additional information relative to shipments of motor fuel or special fuel as the department may require.

260.15(3) Civil penalties.

- 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(1).
- b. *Penalty 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.

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