

701—261.10(452A) Exemption certificates.**261.10(1) Certificate use.**

a. If L.P.G. is dispensed from metered highway storage for other than highway purposes, an exemption certificate must be completed by the seller and signed by the purchaser.

b. The dealer or user must retain completed exemption certificates.

c. Certificate information. The exemption certificate must include but is not limited to the following information:

- (1) Date,
- (2) Seller's name and license number,
- (3) Invoice number covering the fuel sold if sold by a dealer,
- (4) Identification of fuel's intended use,
- (5) Name, address, and signature of the purchaser or user.

d. The exemption certificate will be provided by the department, or a dealer or user may provide the exemption certificate if it contains all information required by the director.

261.10(2) Exempt sales.

a. *Exempt sale types.* Exempt sales of L.P.G. from metered highway storage are limited to the following uses:

(1) Placed directly into a fuel supply tank that is connected to the heating or cooling unit installed on a highway "reefer" unit, provided the fuel supply tank is not connected nor has provisions for connection directly or indirectly to the power source of the highway motor vehicle.

(2) Placed directly into the fuel supply tank of a nonhighway motor vehicle.

(3) Placed into carryout containers.

b. *Nonexempt sales.* All other sales for other than highway use must be from bulk storage and not from metered highway storage.

This rule is intended to implement Iowa Code section 452A.8.

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