

701—261.14(452A) Location of records—special fuel users and dealers.

261.14(1) *Generally.* The records required to be prepared and kept by special fuel dealers and users under Iowa Code section 452A.10 and 701—subrule 259.3(5) must be maintained at the location that appears on the license unless the licensee keeps the records at a central location as described in 701—subrule 261.16(2).

261.14(2) *Central location.*

a. If the licensee has more than one license, all of the records for each separate license may be kept at a central location so long as the records for each license are kept separated.

b. The central location where the records must be kept is within the state unless:

(1) The licensee brings the records into the state when requested to do so by the department for purposes of audit, or

(2) The licensee agrees to pay the cost (as defined in rule 701—259.3(452A)) of an out-of-state audit.

This rule is intended to implement Iowa Code sections 452A.10 and 452A.74(2).

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