

701—261.3(452A) Persons authorized to place L.P.G., L.N.G., C.N.G., or hydrogen in the fuel supply tank of a motor vehicle.

261.3(1) *Generally.* The only persons authorized to place L.P.G., L.N.G., C.N.G., or hydrogen into the fuel supply tank of a motor vehicle are: licensed L.P.G., L.N.G., C.N.G., or hydrogen dealers, or licensed L.P.G., L.N.G., C.N.G., or hydrogen users.

261.3(2) *L.P.G., L.N.G., C.N.G., or hydrogen dealer's license.* Anyone who delivers untaxed L.P.G. into the fuel supply tank of a motor vehicle or places untaxed C.N.G., L.N.G., or hydrogen into compression equipment must be licensed as an L.P.G., L.N.G., C.N.G., or hydrogen dealer. A dealer may also fuel the dealer's own vehicles under this license.

261.3(3) *L.P.G., L.N.G., C.N.G., or hydrogen user's license.* Anyone who delivers untaxed L.P.G., L.N.G., C.N.G., or hydrogen upon which fuel tax has not been previously paid, into the fuel supply tank of a motor vehicle, which tank is owned or leased by the person delivering it and which vehicle will be for highway use, must be licensed as an L.P.G., L.N.G., or C.N.G. user. If that same person delivers the fuel into tanks owned by others, that person must be licensed as a dealer in lieu of being licensed as a user.

261.3(4) *L.P.G. "mobile" tank authorization.*

a. When a person has an L.P.G. storage tank which is "mobile" and the storage is moved from location to location, that person may be issued an L.P.G. user's license.

(1) This licensee will be allowed to move the storage tank to a new location without procuring a new license for each new location.

(2) The issuance of this license is discretionary with the director, and the license will be issued only when the person requesting the license shows a need for mobile storage.

(3) The license will be issued to the licensee at the licensee's principal place of business, and each mobile storage tank is deemed a separate pump at that location.

b. The operation of such licensed mobile storage shall be subject to the following conditions:

(1) Each mobile storage tank must:

1. Be fixed with licensed, metered pumps.

2. Be assigned a separate number.

3. Have the gallonage reported on a per-tank basis.

4. Display in a size no smaller than six inches in height and $\frac{3}{4}$ inches in width, the unit number and licensee's license number.

(2) There may be a total of only nine mobile storage tanks operated under a single license. If the licensee operates more than nine such storage tanks, the licensee must obtain a separate license for each multiple of nine or fraction thereof.

(3) When a licensee changes the licensee's principal place of business, the licensee is responsible for canceling the license and must apply for a new license for the new principal place of business.

(4) All records required to be kept shall be maintained at the licensee's principal place of business.

(5) Except for the requirement of having a separate license for each location where L.P.G. is used, the licensee is subject to all the requirements of other licensed L.P.G. users.

261.3(5) *Authorization for emergency filling by distributors.*

a. Upon request from a stranded motorist, L.P.G. distributors may place up to 20 gallons of L.P.G. into the fuel supply tank of a stranded vehicle without being considered an unlicensed L.P.G. dealer in violation of Iowa Code section 452A.74(1).

b. For emergency fills, distributors must remit the tax on a licensed dealer form and pay the tax before the last day of the month following the month of the emergency fill.

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

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