

**701—261.6(452A) Single license for each location.**

**261.6(1)** *Place of business or location.* A single license is required for each separate place of business or location where L.P.G., L.N.G., C.N.G., or hydrogen is delivered into the fuel supply tank of a motor vehicle.

- a.* All dealer or user operations at that location will be conducted under that license.
- b.* A licensee may have a different type of license (dealer, user) for each separate location where L.P.G., L.N.G., C.N.G., or hydrogen is dispensed.

EXAMPLE: If a licensee holds an L.P.G., L.N.G., C.N.G., or hydrogen dealer's license for location A and an L.P.G., L.N.G., C.N.G., or hydrogen user's license for location B, the licensee may sell fuel to others or fuel the licensee's own vehicles at location A, but the licensee may only fuel the licensee's own vehicles at location B.

**261.6(2)** *Reports.*

- a.* For reporting purposes, a licensee may file a separate return for each license.
- b.* Consolidated returns.
  - (1) A licensee may file a consolidated return reporting all sales made at all locations for which a license is held if authorized by the department.
  - (2) A consolidated return may not be used to combine dealer and user operations. All working papers used in the preparation of the information required must be available for examination by the department.

This rule is intended to implement Iowa Code section 452A.4.

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