

701—261.8(452A) Separate storage—bulk sales—highway use.

261.8(1) If a person is operating as an L.P.G. dealer's or user's licensee and also makes bulk sales for nonhighway use, the licensee must maintain separate storage for bulk sales and sales for highway use.

261.8(2) If any amount of L.P.G. in a storage facility is used directly from bulk storage for highway purposes or if the storage is connected to a device which is designed in such a way as to be able to fuel motor vehicles, all fuel dispensed from the storage shall be dispensed through licensed metered pumps.

261.8(3) Tax is due on all fuel dispensed through licensed metered pumps unless such fuel is exempt as evidenced by exemption certificates.

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

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