

**701—262.7(452A) Exemption certificates.**

**262.7(1)** If electric fuel is sold or dispensed for a nontaxable purpose, the purchaser may complete and provide an exemption certificate produced by the department to the license holder. The certificate is to be retained by the license holder consistent with Iowa Code section 452A.43.

**262.7(2)** The exemption certificate must include but not be limited to the following information:

- a.* The date.
- b.* The license holder's name.
- c.* The license holder's electric fuel dealer or electric fuel user license number applicable to the sale.
- d.* The invoice number covering the fuel sold if it is sold by an electric fuel dealer.
- e.* An indication of the use to which the fuel will be put.
- f.* The name, address, and signature of the purchaser.

This rule is intended to implement Iowa Code sections 452A.17 and 452A.43.

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