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21—45.48(206) Dealer license fees. A dealer license fee for initial application for a dealer license shall be \$25. The annual dealer license renewal fee shall be based on one-tenth of one percent of the gross annual sales of all pesticides sold the previous fiscal year or \$25, whichever is greater. The fiscal year shall begin July 1 and end June 30 of the following year.

45.48(1) A pesticide dealer license expires on June 30 of each year. However, a grace period beginning July 1 and extending to October 1 of each year shall be allowed for renewal of pesticide dealer licenses. A late fee of 2 percent of the license fee due based on the gross pesticide retail sales shall be imposed upon the licensure of a pesticide dealer applying for licensure renewal during October; a late fee of 4 percent of the license fee due based on the gross pesticide retail sales shall be imposed upon the licensure of a pesticide dealer applying for licensure renewal during November; a late fee of 5 percent of the license fee due based on the gross pesticide retail sales shall be imposed upon the licensure of a pesticide dealer applying for licensure renewal during December; and an additional 5 percent penalty for each month thereafter shall be imposed. The application for renewal shall be considered complete once the required fees and reports have been submitted to the department.

45.48(2) The annual license fee for manufacturers or distributors distributing pesticides for resale purposes only shall be \$25. License fees required by this rule shall be due July 1 of each year.

This rule is intended to implement Iowa Code sections 206.6, 206.8 and 206.12.