

185—8.1(123) Transportation of alcoholic liquor.

8.1(1) *Transportation of tax-free alcohol.* Any common carrier may receive for transportation, and transport and deliver tax-free alcohol consigned to a holder of a permit from the United States Government authorizing such holder to purchase tax-free alcohol; provided, however, that in respect of such shipments compliance shall be had with Iowa Code sections 123.98, 123.101, 123.103 and 123.104, provided further that such common carrier shall make to the division a report of each such shipment showing date thereof, to whom and where made, and the character and quantity of such shipment.

8.1(2) *Transportation of sacramental wines.* Any common carrier may receive for transportation, and transport and deliver sacramental wines to holders of clergy's permits issued under law, provided the transportation thereof and delivery to the consignee is in conformity with the provisions of this chapter.

8.1(3) *Transportation and delivery of intoxicating liquors.* Any common carrier may receive for transportation, transport, and deliver shipments of intoxicating liquors made by or consigned to wholesalers, distillers, rectifiers, blenders and manufacturers holding a permit issued by the division provided that in respect to such shipments and the delivery thereof, compliance shall be required under Iowa Code sections 123.98, 123.101, and 123.103, and provided further that promptly upon arrival of any such shipment at the delivery point, the carrier shall report to the division in Ankeny, Iowa, the purported amount and character thereof, and the name and address of the consignor and consignee.

This rule is intended to implement Iowa Code subsection 123.20(1).