

**701—201.4(423) Reinstatement of canceled permit.** A person who previously held and canceled a permit who wishes to reengage in business shall apply to the department for a new permit and file any previously unfiled tax returns. Upon receipt of the proper clearance for previous tax returns, a new permit shall be issued.

This rule is intended to implement Iowa Code section 423.36.  
[ARC 6398C, IAB 7/13/22, effective 7/1/22]