701—230.6(453A) Permit revocation.

230.6(1) *Revocation by the department.* Any permit revocation by the department under Iowa Code chapter 453A and this rule is subject to the requirements of 7—Chapter 2506 and 701—Chapter 2506.

230.6(2) *Delinquency.*

a. The department may revoke the permit of any permit holder who becomes substantially delinquent in paying any tax that is administered by the department or the interest or penalty on the tax. Rule 701—201.10(423) describes what constitutes being substantially delinquent in paying a tax.

b. If the permit holder is a corporation, the department may revoke the permit if any officer, with a substantial legal or equitable interest in the ownership of the corporation, owes any delinquent tax, penalty, or interest of the applicant corporation. In this latter instance, the corporation must, initially, owe the delinquent tax, penalty, or interest and the officer must be personally and secondarily liable for the tax.

c. If the permit holder is a partnership, a permit cannot be revoked for a partner's substantial delinquency in paying any tax, penalty, or interest that is not a liability of the partnership.

230.6(3) *Revocation by a local jurisdiction.* Iowa Code chapter 17A does not apply to boards of supervisors or city councils. As a result, any permit revocation by a board of supervisors or city council is subject to the procedure or policy adopted by such board of supervisors or city council.

230.6(4) *Revocations for child support violations.* The department will revoke a permit of a permit holder, who is an individual, if the department has received a certificate of noncompliance from child support services in regard to the permit holder unless the unit furnishes the department with a withdrawal of the certificate of noncompliance. The board of supervisors or the city council that issued a retail permit is required by Iowa Code chapter 252J to revoke the permit of any retailer who is an individual if the board or council has received a certificate of noncompliance from child support services in regard to the retailer unless the unit furnishes the board of supervisors or the city council with a withdrawal of the certificate of noncompliance.

This rule is intended to implement Iowa Code chapter 252J and sections 453A.13, 453A.22, 453A.44(11), and 453A.48(2).

[**ARC 9038C**, IAB 3/19/25, effective 4/23/25; **ARC 0437D**, IAB 7/22/26, effective 6/30/26]