

701—201.10(423) Substantially delinquent tax—denial of permit.

201.10(1) *Substantial delinquency factors.* For purposes of Iowa Code section 423.36, the department will consider the following nonexclusive factors when considering whether an applicant is substantially delinquent in paying a tax such that a permit application will be denied:

- a. The amount of tax delinquent.
- b. The number of filing periods for which a tax remains due and unpaid.
- c. The length of time a tax has been unpaid.
- d. The amount of tax, interest, or penalty owed in relation to the applicant's total financial resources.
- e. Additional factors, which may be considered based on the specific facts and circumstances of each application.

201.10(2) *Child support noncompliance.* The department will deny a permit to any applicant or permittee who is an individual if the department has received a certificate of noncompliance from the child support recovery unit in regard to the individual, until the unit furnishes the department with a withdrawal of the certificate of noncompliance. The department will not deny a permit to any applicant that is an entity if the department has received a certificate of noncompliance from the child support recovery unit in regard to an individual who is an owner or officer of the entity.

This rule is intended to implement Iowa Code sections 252J.7 and 423.36.

[ARC 8150C, IAB 7/24/24, effective 8/28/24]