

**701—201.4(423) Obtaining a new permit after voluntarily canceling a prior permit.** A person who previously held and canceled a permit who wishes to re-engage 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 may be issued if the relevant persons described in Iowa Code section 423.36 are not substantially delinquent in paying any tax due that is administered by the department.

This rule is intended to implement Iowa Code section 423.36.

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