

701—13.11(423) Change of ownership. A retailer changing its business entity shall apply for a new permit under the name of the new entity. This is required but not limited to such entity changes as proprietorship to partnership, partnership to corporation or any combination thereof.

This rule is intended to implement Iowa Code section 423.36.
[ARC 5915C, IAB 9/22/21, effective 10/27/21]