

**701—65.11(452A) Separate storage—bulk sales—highway or aircraft use.** If a person is operating under both a special fuel distributor's license and a special fuel dealer's or user's license, there must be separate storage for bulk sales and sales for highway or aircraft use. If any amount of special fuel in a storage facility is to be used directly from that storage for highway or aircraft purposes or if the storage is connected to a device which is designed in such a way as to be able to fuel motor vehicles or aircraft, all fuel dispensed from the storage shall be dispensed through licensed metered pumps. Tax will be paid on the fuel dispensed which is not exempt as evidenced by exemption certificates.

This rule is intended to implement Iowa Code section 452A.34.