

701—65.8(452A) Licensed metered pumps. Before a special fuel dealer's or user's license can be issued, all pumps designed to fuel motor vehicles or aircraft at the location to be licensed must be (1) metered, (2) inspected, (3) tested for accuracy, (4) sealed, and (5) licensed by the department of agriculture and land stewardship. (See 1970 O.A.G. 2.) If there is more than one pump at a location to be licensed, each pump will be assigned a separate pump number, and the licensee shall report the gallon-age each month with reference to such number.

Each special fuel L.P.G. distributor, dealer or user may elect to measure L.P.G. for the tax purposes either temperature compensated to 60 degrees Fahrenheit, or without temperature compensation. If the special fuel L.P.G. distributor, dealer or user elects to measure L.P.G. temperature compensated to 60 degrees Fahrenheit for tax purposes, the L.P.G. distributor, dealer or user must use computing meters which are of an automatic temperature compensating type which shall compute gross gallons corrected to 60 degrees Fahrenheit.

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