

**761—505.1(452A) Definitions.** The definitions in Iowa Code sections 452A.2, 452A.40 and 452A.57, where not inconsistent with the definitions below, apply to this chapter. In addition:

“*Department*” means the department of transportation.

“*Director*” means the director of transportation or the director’s designee.

“*Fuel(s)*” means and includes “motor fuel” and “special fuel” as defined in Iowa Code section 452A.2.

“*Fuel license*” or “*license*” means an IFTA license issued pursuant to Iowa Code section 452A.53.

“*Hydrogen gallon*” means a diesel gallon equivalent. A diesel gallon equivalent of hydrogen weighs 2.49 pounds.

“*IFTA*” means the International Fuel Tax Agreement, which is a multijurisdictional agreement for the administration of motor fuel tax laws for vehicles operated in multiple member jurisdictions.

“*IFTA member jurisdiction*” means a jurisdiction that is a member of the IFTA. A list of jurisdictions and their membership statuses may be obtained by contacting the motor vehicle division.

“*Lease*” means a contract or agreement by which a vehicle owner (lessor) provides a vehicle to a person or company (lessee) for use during a specified period of time.

1. “*Long-term lease*” means a lease for a period of 30 days or more.

2. “*Short-term lease*” means a lease for a period of 29 days or less, including trip leases. Back-to-back leases of 29 days or less are considered short-term leases.

“*Licensee*” means any person who holds a valid fuel license.

“*Non-IFTA member jurisdiction*” means a jurisdiction that is not a member of the IFTA. A list of jurisdictions and their membership statuses may be obtained by contacting the motor vehicle division.

“*Permittee*” means any person who holds a valid temporary fuel permit.

“*Qualified motor vehicle*” means a motor vehicle or combination of vehicles used or designed to transport persons or property if any of the following apply:

1. The vehicle or combination of vehicles weighs more than 26,000 pounds.

2. The vehicle or combination of vehicles is registered for more than 26,000 pounds.

3. The power unit has three or more axles.

“*Qualified motor vehicle*” does not include recreational vehicles.

“*Quarter*” means calendar quarter, January 1 through March 31, April 1 through June 30, July 1 through September 30 and October 1 through December 31.

“*Temporary fuel permit*” or “*temporary permit*” means a single trip fuel permit issued pursuant to Iowa Code section 452A.53.

This rule is intended to implement Iowa Code sections 452A.2, 452A.40, 452A.57 and 452A.59.

[ARC 9576C, IAB 10/1/25, effective 11/5/25]