

701—63.27(452A) Reinstatement of license canceled for cause. A license holder making application to the department for reinstatement of a license canceled for cause shall be charged the fee required by law.

A license canceled for cause shall be reinstated only on such terms and conditions as the cause may warrant. Terms and conditions will include payments of any applicable fuel tax liability including interest and penalty which is due the department.

Pursuant to the director's statutory authority in Iowa Code section 452A.68 to restore licenses after being canceled for cause, the director has determined that upon the cancellation of a motor vehicle fuel tax license the initial time, the license holder will be required to pay all delinquent fuel tax liabilities including interest and penalty, to file reports, and to post a bond and refrain from activities requiring a license under Iowa Code sections 452A.4, 452A.6, 452A.18 and 452A.36 as required by the director prior to the reinstatement or issuance of a new motor vehicle fuel tax license.

As set forth above, the director may impose a waiting period during which the license holder must refrain from activities requiring a license pursuant to the penalties provided in Iowa Code section 452A.74, for a period not to exceed 90 days to restore a license or issue a new license after canceled for cause. The department may require a statement stating that the license holder has fulfilled all requirements of said order canceling the license for cause, and stating the dates on which the license holder refrained from restricted activities.

Each of the following situations will be considered one offense for the purpose of determining the waiting period to reinstate a license canceled for cause or issuing a new license after being canceled for cause unless otherwise noted.

- Failure to post a bond as required.

- Failure to file a monthly or quarterly report timely.

- Failure to pay tax timely (including unhonored checks, failure to pay and late payments).

- Failure to file a monthly or quarterly report and pay tax as shown on the report (counts as two offenses).

The administrative law judge or director of revenue may order a waiting period after the cancellation for cause not to exceed:

- Five days for one through five offenses.

- Seven days for six through seven offenses.

- Ten days for eight through nine offenses.

- Thirty days for ten offenses or more.

The administrative law judge or director of revenue may order a waiting period not to exceed:

- Forty-five days if the second cancellation for cause occurs within 24 months of the first cancellation for cause.

- Sixty days if the second cancellation for cause occurs within 18 months of the first cancellation for cause.

- Ninety days if the second cancellation for cause occurs within 12 months of the first cancellation for cause.

- Ninety days if the third cancellation for cause occurs within 36 months of the second cancellation for cause.

This rule is intended to implement Iowa Code section 452A.68.