

701—64.10(452A) Revocation of refund permit. The following violations will result in the revocation of the permit: (1) using a false or altered invoice in support of a claim, (2) making a false statement in a claim for refund or in response to an investigation by the department of a claim for refund, (3) refusal to submit the claimant's books and records for examination by the department, (4) moving from the county with which the claimant's refund permit is identified, and (5) nonuse for a period of one year. If the permit is revoked for reasons 1, 2, or 3 above, the permit shall not be reissued for a period of at least one year. If the permit is revoked for reasons 4 or 5 above, the permit will be reissued upon proper application. (See rule 701—7.24(17A) for revocation procedure.)

This rule is intended to implement Iowa Code sections 452A.18 and 452A.19.