

701—64.12(452A) Refund to nonlicensee—casualty loss. When any person, not licensed under Iowa Code chapter 452A, loses in excess of 100 gallons of fuel, on which the fuel tax has been paid, through leakage or casualty, except evaporation, shrinkage or unknown causes, the person is entitled to refund of the fuel taxes paid on the fuel. A refund permit, as provided for in Iowa Code section 452A.18 and rule 64.9(452A), is not required. To qualify for the refund, the claimant must (1) notify the department in writing of the loss and the gallonage lost within ten days of the discovery of the loss and (2) file an affidavit with the department sworn to by the person having custody of the fuel, setting out the circumstances of the loss. This affidavit must be filed within 60 days of the filing of the original notice of the loss.

This rule is intended to implement Iowa Code section 452A.17.