

701—64.18(452A) Method of reporting taxable gallonage. For periods beginning September 1, 1981. The exclusive method of determining gallonage of any purchase or sale of motor fuel or special fuel and distillate fuel shall be on gross-volume basis. A temperature-adjusted or other method shall not be used, except as it applies to liquefied petroleum gas and the sale or exchange of petroleum products between petroleum refineries.

This rule is intended to implement Iowa Code section 452A.8 and Acts of the Sixty-ninth General Assembly, Second Extraordinary Session 1981, chapter 2.