

**701—64.19(452A) Transportation reports.** The reports required under Iowa Code section 452A.15(1) are to be filed by (1) railroad carriers, (2) common motor carriers, contract motor carriers, (3) distributors and dealers transporting fuel for others, and (4) anyone else transporting fuel from without the state and unloading it at other than terminal storage within the state. The report shall include (1) all fuel which was imported into Iowa and unloaded at other than terminal storage, (2) all fuel withdrawn from Iowa terminal storage and delivered in Iowa, and (3) all fuel withdrawn from Iowa terminal storage and exported from Iowa. These reports must be filed monthly and shall show as to each delivery:

1. The name and address of the person to whom actually delivered.
2. The name and address of the originally named consignee, if delivered to any other than the originally named consignee.
3. The point of origin, the point of delivery, and the date of delivery.
4. The number and initials of each tank car and the number of gallons contained therein, if shipped by water.
5. The name of the boat, barge or vessel, and the number of gallons contained therein, if shipped by water.
6. The registration number of each tank truck and the number of gallons contained therein, if transported by motor truck.
7. The manner, if delivered by other means in which the delivery is made.
8. Such additional information relative to shipment of motor fuel as the department of revenue may require.

This rule is intended to implement Iowa Code section 452A.15(1).