

701—64.9(452A) Refund permit. To obtain the refund provided for in Iowa Code chapter 452A and rule 64.8(452A) for nonhighway use, the claimant must have an uncanceled refund permit. The application for a refund is provided by the department and shall contain, but not be limited to, the following information: (1) the name and address of the applicant, (2) the occupation of the applicant, (3) the nature of the applicant's business, and (4) the number of and a description of the machines or equipment in which the motor fuel will be or has been used. The refund permit is issued without cost and shall remain in effect until revoked, canceled or until the permit becomes invalid.

This rule is intended to implement Iowa Code section 452A.18.