

761—500.17(326) Record retention.

500.17(1) *Record retention requirement and penalty.* Iowa IRP registrants shall preserve the records upon which their registration is based as required by the IRP for the current registration year and the three preceding registration years and, upon request, make such records available for audit. The department may assess a penalty upon registrants who have failed to maintain proper records.

500.17(2) *Adequacy of records.* Records maintained by a registrant are adequate only if the records enable the department to verify the distances reported in the registrant's application for apportioned registration and to evaluate the accuracy of the registrant's distance accounting system. The records may be produced through any means and retained in any format or medium available to the registrant and accessible by the department.

a. Records produced by a means other than a vehicle-tracking system will be considered adequate if the records include:

- (1) The beginning and ending dates of the trip to which the records pertain.
- (2) The origin and destination of the trip.
- (3) The route of travel.
- (4) The beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip.
- (5) The total distance of the trip.
- (6) The distance traveled in each jurisdiction.
- (7) The vehicle identification number or vehicle unit number.

b. Records produced by a vehicle-tracking system that utilizes latitudes and longitudes must be created and maintained at a minimum of every 15 minutes when the vehicle's engine is on and contain the following data elements:

- (1) The vehicle identification number or vehicle unit number.
- (2) The date and time of each system reading.
- (3) The latitude and longitude to include a minimum of four decimal places (0.0001) of each system reading.
- (4) The odometer reading from the ECM of each system reading. If no ECM odometer is available, a beginning and ending dashboard odometer or hubometer for the trip will be acceptable.
- (5) The calculated distance between each system reading.
- (6) The route of the vehicle's travel.
- (7) The total distance traveled by the vehicle.
- (8) The distance traveled in each jurisdiction.

500.17(3) *Summaries.* The following summaries shall be maintained:

a. A summary of the fleet's operations of each month, which includes both the full distance traveled by each apportioned vehicle in the fleet during the calendar month and the distance traveled in the month by each apportioned vehicle in each jurisdiction.

b. A summary of the fleet's operations for each calendar quarter, which includes both the full distance traveled by vehicles in the fleet during the calendar quarter and the distance traveled in each jurisdiction by the vehicles in the fleet during the calendar quarter.

This rule is intended to implement Iowa Code sections 326.19A and 326.33.

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