661—224.2(101) Definition. The following definition applies to the rules in this chapter:

*"Aboveground petroleum storage tank"* means one or a combination of tanks, including connecting pipes connected to the tanks which are used to contain an accumulation of petroleum and the volume of which, including the volume of the underground pipes, is more than 90 percent above the surface of the ground. Aboveground petroleum storage tank does not include any of the following:

- 1. Aboveground tanks of 1100 gallons or less capacity.
- 2. Tanks used for storing heating oil for consumptive use on the premises where stored.
- 3. Underground storage tanks as defined by Iowa Code section 455B.471.
- 4. A flow-through process tank, or a tank containing a regulated substance, other than motor fuel used for transportation purposes, for use as part of a manufacturing process, system, or facility.