

701—69.8(452A) Single license for each location. A single license is required for each separate place of business or location where L.P.G. or C.N.G. is delivered into the fuel supply tank of a motor vehicle. For reporting purposes (see rule 69.2(452A)) a licensee may file a separate return for each license; or, if arrangements have been made with the department, the licensee may file a consolidated return reporting all sales made at all locations for which a license is held. However, a consolidated return may not be used to combine dealer and user operations. All working papers used in the preparation of the information required must be available for examination by the department. All dealer or user operations at that location will be conducted under that license. A licensee may have a different type of license (dealer, user) for each separate location where L.P.G. or C.N.G. is dispensed. For instance, if a licensee holds an L.P.G. or C.N.G. dealer's license for location A and an L.P.G. or C.N.G. user's license for location B, the licensee may sell fuel to others or fuel the licensee's own vehicles at location A, but may only fuel the licensee's own vehicles at location B.

This rule is intended to implement Iowa Code section 452A.8.