IAC Ch 86, p.1

21—86.4(214A) Small retail motor fuel site exemption.

86.4(1) A retail dealer may apply for a small retail motor fuel site exemption from the E-15 access standard by submitting a completed application to the department. The retail dealer shall provide the department with the retail motor fuel site's total gasoline gallonage for calendar years 2020, 2021, and 2022 at the time of application. The department shall share the information provided by the retail dealer with the department of revenue to certify that the total gasoline gallonage is accurate. Once the gasoline gallonage is certified, the department shall grant an exemption if the average annual gasoline gallonage is less than 300,000 gallons for the qualifying phase.

- **86.4(2)** The department will use the following methodology to determine the average annual gasoline gallonage:
- a. For a retail dealer who has operated a retail motor fuel site for less than three years, all available sales data will be used to determine eligibility.
- b. In cases where three full years of sales data are unavailable, the available sales data will be divided by the time frame the data represents to determine average annual sales.

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