**661—224.4(101)** Registration of existing and new tanks—fees. All existing, new, replacement and out-of-service aboveground tanks of 1101-gallon capacity or greater shall be registered with the state fire marshal. This requirement applies to aboveground tanks used to store flammable or combustible liquids, as defined in Iowa Code section 455B.471, which include, but are not limited to, crude oil, heating oil offered for resale, motor fuels and oils such as gasoline, diesel fuels and motor oil. Tanks which are used, or planned for use, to store blended fuels which include either gasoline or diesel are subject to this requirement.

**224.4(1)** *Registration form.* Registration forms for aboveground storage tanks may be obtained from the state fire marshal division. A completed registration form shall be submitted to the state fire marshal division, online or by mail as established in rule 661—224.1(101), by the date on which it is due and shall be accompanied by the applicable fee, including any applicable late charges.

**224.4(2)** *Fees.* The annual registration fee for each tank shall be \$20. The fee shall cover registration for each tank for one year, which ends on October 1. If a tank is registered on or after October 1 of any year, payment of the fee shall cover registration until the following October 1.

224.4(3) Registration deadline. Each tank shall be registered annually by October 1 of each year.

EXCEPTION: A tank may be registered for the first time on any date without penalty, provided that it has not previously been in use to store flammable or combustible liquids. A tank that is registered for the first time shall not be used to store flammable or combustible liquid until the registration has been completed and the registration tag has been attached to the tank.

**224.4(4)** Late fees. A late fee of \$25 per tank shall be imposed for failure to register a tank prior to October 31 each year. The fee shall apply individually to each tank for which registration was not completed prior to October 31.

**224.4(5)** *Payment.* The registration fee, and any late fee if applicable, shall be submitted electronically or by draft, check, or money order in the applicable amount payable to the Iowa State Fire Marshal Division. Draft, check, or money order shall be addressed to the state fire marshal as established in subrule 224.1(1). Payment shall not be made in cash. [ARC 5409C, IAB 1/27/21, effective 3/3/21]