

## CLARIFICATION OF VEHICLE

**Prior Law** \_\_\_\_\_

Vehicles that are subject to registration in any state when purchased for rental or purchased by a motor vehicle dealer licensed for rental use are exempt from the one-time fee for new registration.

**New Provisions** \_\_\_\_\_

Division II of 2014 Iowa Acts House File 2273 clarifies that the term “vehicle” includes all vehicles subject to taxation under Iowa Code section 423.2 or chapter 423C. The term “vehicle” does not include motorcycles and motorized bikes.

**Section Amended** \_\_\_\_\_

Section 3 of 2014 Iowa Acts House File 2273 amends Iowa Code section 321.105A, subsection 2, paragraph c, subparagraph 6, Code 2014.

**Effective Date** \_\_\_\_\_

July 1, 2014