

**321.130 Fees in lieu of taxes.**

The registration fees imposed by this chapter upon private passenger motor vehicles or semitrailers are in lieu of all state and local taxes, except local vehicle taxes, to which motor vehicles or semitrailers are subject.

[S13, §1571-m8; C24, 27, 31, 35, §4927; C39, §5008.26; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §321.130]

85 Acts, ch 32, §79; 89 Acts, ch 296, §30