

321.1A Presumption of residency.

1. For purposes of this chapter there is a rebuttable presumption that a natural person is a resident of this state if any of the following elements exist:

- a. The person has filed for a homestead tax exemption on property in this state.
- b. The person is a veteran who has filed for a military tax exemption on property in this state.
- c. The person is registered to vote in this state.
- d. The person enrolls the person's child to be educated in a public elementary or secondary school in this state.
- e. The person is receiving public assistance from this state.
- f. The person resides or has continuously remained in this state for a period exceeding thirty days except for infrequent or brief absences.
- g. The person has accepted employment or engages in any trade, profession, or occupation within this state, except as provided in section 321.55.

2. "Resident" does not include either of the following:

- a. A person who is attending a college or university in this state, if the person has a domicile in another state and has a valid driver's license issued by the state of domicile.
- b. Members of the armed forces who are stationed in Iowa, provided that their vehicles are properly registered in their state of residency.

3. A corporation, association, partnership, company, firm, or other aggregation of individuals whose principal place of business is located within this state is a resident of this state.

83 Acts, ch 125, §1; 90 Acts, ch 1230, §15; 98 Acts, ch 1073, §9; 2010 Acts, ch 1069, §88