## 326.32 Additional fees or restrictions by other jurisdictions - effect.

If the laws of any other jurisdiction impose any taxes, fees, charges, penalties, obligations, prohibitions, or limitations of any kind upon the vehicles of residents of Iowa, in addition to those imposed upon the vehicles of residents of such other jurisdiction by the state of Iowa, the department may impose and collect fees and charges in the same amount and impose the same obligations, prohibitions, or limitations upon the owner or operator of a vehicle registered in such other jurisdiction.

[C71, 73, 75, 77, 79, 81, §326.32] 2012 Acts, ch 1093, §37