423C.2 Definitions.

For purposes of this chapter, unless the context otherwise requires:

1. "Automobile" means a motor vehicle subject to registration in any state designed primarily for carrying nine passengers or less, excluding motorcycles and motorized bicycles.

2. "Department" means the department of revenue.

3. "Lessor" means a person engaged in the business of renting automobiles to users. "Lessor" includes a motor vehicle dealer licensed pursuant to chapter 322 who rents automobiles to users. For this purpose, the objective of making a profit is not necessary to make the renting activity a business.

4. "Person" means person as defined in section 423.1.

5. "*Rental*" means a transfer of the possession or right to possession of an automobile to a user for a valuable consideration for a period of sixty days or less.

6. "*Rental price*" means the consideration for renting an automobile valued in money, and means the same as "*sales price*" as defined in section 423.1.

7. "User" means a person to whom the possession or the right to possession of an automobile is transferred for a period of sixty days or less for a valuable consideration which is paid by the user or by another person.

92 Acts, ch 1006, §3 C93, §422C.2 2003 Acts, ch 145, §286; 2003 Acts, 1st Ex, ch 2, §189, 203, 205 C2005, §423C.2