## 626B.103 Applicability.

1. Except as otherwise provided in subsection 2, this chapter applies to a foreign-country judgment to the extent that all of the following apply to the judgment:

a. It grants or denies recovery of a sum of money.

b. Under the law of the foreign country where rendered, it is final, conclusive, and enforceable.

2. This chapter does not apply to a foreign-country judgment, even if the judgment grants or denies recovery of a sum of money, to the extent that the judgment is any of the following:

*a.* A judgment for taxes.

b. A fine or other penalty.

c. A judgment for divorce, support, or maintenance, or other judgment rendered in connection with domestic relations.

3. A party seeking recognition of a foreign-country judgment has the burden of establishing that this chapter applies to the foreign-country judgment.

2010 Acts, ch 1053, §3, 12