

321.132 When lien attaches.

The lien of the original annual registration fee attaches, at the time the fee is first payable, as provided by law, and the lien of all renewals of registration attach on the first day of each succeeding registration year.

[C24, 27, 31, 35, §4929; C39, §**5008.28**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §321.132]

[82 Acts, ch 1062, §25, 38](#); [2008 Acts, ch 1113, §99](#)

Referred to in [§331.557](#)