

423C.2 Definitions.

For purposes of [this chapter](#), unless the context otherwise requires:

1. “*Affiliate*” means the same as defined in [section 423.1](#).
2. “*Automobile*” means a motor vehicle subject to registration in any state designed primarily for carrying nine passengers or less, excluding motorcycles and motorized bicycles.
3. “*Automobile provider*” means any of the following:
 - a. A person or any affiliate of a person that owns or controls an automobile and makes the automobile available for rent through the person or any affiliate, or through a rental platform or rental facilitator.
 - b. A person or any affiliate of a person who possesses or acquires a right or interest in any automobile with an intent to rent the automobile to another person through the person or any affiliate, or through a rental platform or a rental facilitator.
4. “*Department*” means the department of revenue.
5. “*Facilitate*” or “*facilitation*” includes brokering, coordinating, or in any way arranging for the rental of automobiles by users.
6. “*Facilitation fee*” means any consideration, by whatever name called, that a rental facilitator or a rental platform charges to a user for facilitating the user’s rental of an automobile. “*Facilitation fee*” does not include any commission an automobile provider pays to a rental facilitator or a rental platform for facilitating the rental of an automobile.
7. “*Person*” means person as defined in [section 423.1](#).
8. “*Rental*”, “*renting*”, or “*rent*” means a transfer of the use, control, or possession or right to use, control, or possession of an automobile to a user for consideration for a period of sixty days or less.
9. “*Rental facilitator*” means a person or any affiliate of a person, other than an automobile provider or a rental platform, that facilitates the renting of an automobile and collects or processes the rental price charged to the user.
10. “*Rental platform*” means a person or any affiliate of a person, other than an automobile provider, that facilitates the renting of an automobile by doing all of the following:
 - a. The person or an affiliate of the person owns, operates, or controls an automobile rental marketplace that allows an automobile provider who is not an affiliate of the person to offer or list an automobile for rent on the marketplace. For purposes of this paragraph, it is immaterial whether or not the automobile provider has a tax permit under [this chapter](#) or [chapter 423](#) or whether the automobile is owned by a natural person or by a business entity.
 - b. The person or an affiliate of the person collects or processes the rental price charged to the user.
11. “*Rental price*” means all consideration charged for the renting and facilitation of renting of an automobile before taxes, including but not limited to facilitation fees, reservation fees, services fees, nonrefundable deposits, and any other direct or indirect charge made or consideration provided in connection with the renting or facilitation of renting of an automobile.
12. “*User*” means a person to whom an automobile is rented.

[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](#)

[2018 Acts, ch 1161, §252, 255](#)

Referred to in [§423.14A](#)

2018 amendment effective January 1, 2019; 2018 Acts, ch 1161, §255

Section amended