

435.23 Exemptions — prorating tax.

1. The manufacturer's and retailer's inventory of mobile homes, manufactured homes, or modular homes not in use as a place of human habitation shall be exempt from the annual tax. All travel trailers, fifth-wheel travel trailers, and towable recreational vehicles shall be exempt from this tax. The homes, travel trailers, fifth-wheel travel trailers, and towable recreational vehicles in the inventory of manufacturers and retailers shall be exempt from personal property tax.

2. The homes coming into Iowa from out of state and located in a manufactured home community or mobile home park shall be liable for the tax computed pro rata to the nearest whole month, for the time the home is actually situated in Iowa.

[C66, 71, 73, 75, 77, 79, 81, §135D.23]

[87 Acts, ch 210, §2](#)

C93, §435.23

[94 Acts, ch 1110, §10, 24](#); [2001 Acts, ch 153, §16](#); [2010 Acts, ch 1108, §11, 15](#); [2011 Acts, ch 25, §46](#); [2019 Acts, ch 67, §19, 20](#)

Referred to in [§331.559](#)

2019 amendment to subsection 1 applies to manufacturer-dealer agreements pertaining to the sale of new towable recreational vehicles entered into or renewed on or after January 1, 2020; 2019 Acts, ch 67, §20

Subsection 1 amended