

321.19 Exemptions — distinguishing plates — definitions of urban transit company and regional transit system.

1. a. The following vehicles are exempted from the payment of the registration fees imposed by [this chapter](#), except as provided for urban transit companies in [subsection 2](#), but are not exempt from the penalties provided in [this chapter](#):

(1) All vehicles owned or leased for a period of sixty days or more by the government and used in the transaction of official business by the representatives of foreign governments or by officers, boards, or departments of the government of the United States, and by the state, counties, municipalities and other political subdivisions of the state including vehicles used by an urban transit company operated by a municipality or a regional transit system, and self-propelling vehicles used neither for the conveyance of persons for hire, pleasure, or business nor for the transportation of freight other than those used by an urban transit company operated by a municipality or a regional transit system.

(2) All fire trucks, providing they are not owned and operated for a pecuniary profit.

(3) Authorized emergency vehicles used only in disaster relief owned and operated by an organization not operated for pecuniary profit.

b. (1) The department shall furnish, on application, free of charge, distinguishing plates for vehicles thus exempted, which plates except plates on state patrol vehicles shall bear the word “official” and the department shall keep a separate record.

(2) Registration plates issued for state patrol vehicles, except unmarked patrol vehicles, shall bear two red stars on a yellow background, one before and one following the registration number on the plate, which registration number shall be the officer’s badge number.

(3) Registration plates issued for county sheriff’s patrol vehicles shall display one seven-pointed gold star followed by the letter “S” and the call number of the vehicle.

c. However, the director of the department of administrative services or the director of transportation may order the issuance of regular registration plates for any exempted vehicle used by any of the following:

(1) Peace officers or federal law enforcement officers in the enforcement of the law.

(2) Persons enforcing [chapter 124](#) and other laws relating to controlled substances.

(3) Persons in the department of justice, disease investigators of the department of health and human services, the department of inspections, appeals, and licensing, and the department of revenue, who are regularly assigned to conduct investigations which cannot reasonably be conducted with a vehicle displaying “official” state registration plates.

(4) Persons who are federal agents or officers regularly assigned to conduct investigations which cannot reasonably be conducted with a vehicle displaying “official” registration plates.

(5) Persons in the Iowa lottery authority whose regularly assigned duties relating to security or the carrying of lottery tickets cannot reasonably be conducted with a vehicle displaying “official” registration plates.

(6) Persons in the economic development authority who are regularly assigned duties relating to existing industry expansion or business attraction, and mental health professionals or health care professionals who provide off-site or in-home medical or mental health services to clients of publicly funded programs.

d. For purposes of sale of exempted vehicles, the exempted governmental body, upon the sale of the exempted vehicle, may issue for in-transit purposes a pasteboard card bearing the words “Vehicle in Transit”, the name of the official body from which the vehicle was purchased, together with the date of the purchase plainly marked in at least one-inch letters, and other information required by the department. The in-transit card is valid for use only within forty-eight hours after the purchase date as indicated on the bill of sale which shall be carried by the driver.

2. a. “Urban transit company” means any person, firm, corporation, company, or municipality which operates buses or trolley cars or both, primarily upon the streets of cities over well-defined routes between certain termini, for the transportation of passengers for a uniform fare, and which accepts for passengers all who present themselves for transportation without discrimination up to the limit of the capacity of each vehicle. Included are street railways, plants, equipment, property, and rights, used and useful in the

transportation of passengers. Motor carriers and interurbans subject to the jurisdiction of the state department of transportation, and taxicabs, are not included.

b. The department, in accordance with [subsection 1](#), shall furnish distinguishing plates for vehicles used by urban transit companies operated by a municipality. No other provision of law providing for the payment of taxes, registration, or license fees for vehicles shall be applicable to any bus, car, or vehicle for the transportation of passengers owned and operated by any urban transit company.

c. [Chapter 326](#) is not applicable to urban transit companies or systems.

3. a. “Regional transit system” means a public transit system serving one county or all or part of a multicounty area whose boundaries correspond to the same boundaries as those of the regional planning areas designated by the governor, except as agreed upon by the department. Privately chartered bus services and uses other than providing services that are open and public on a shared ride basis shall not be construed to be a regional transit system.

b. Each county board of supervisors within the region is responsible for determining the service and funding within its county. However, the administration and overhead support services for the overall regional transit system shall be consolidated into one existing or new agency to be mutually agreed upon by the participating members.

[C24, 27, 31, 35, §4867, 4922; C39, §**5001.03**; C46, 50, 54, 58, 62, §321.19; C66, 71, 73, §321.19, 386C.1 – 386C.3; C75, 77, 79, 81, §321.19]

[83 Acts, ch 40, §1](#); [84 Acts, ch 1253, §1 – 3](#); [85 Acts, ch 67, §34](#); [85 Acts, ch 115, §2](#); [86 Acts, ch 1042, §10](#); [92 Acts, ch 1244, §41](#); [95 Acts, ch 118, §5](#); [96 Acts, ch 1034, §19](#); [96 Acts, ch 1066, §1](#); [96 Acts, ch 1211, §33](#); [97 Acts, ch 104, §6](#); [97 Acts, ch 158, §1](#); [98 Acts, ch 1028, §1](#); [98 Acts, ch 1074, §21](#); [99 Acts, ch 141, §37](#); [2003 Acts, ch 145, §244](#); [2003 Acts, ch 178, §109, 121](#); [2003 Acts, ch 179, §142](#); [2005 Acts, ch 35, §31](#); [2006 Acts, ch 1022, §1](#); [2008 Acts, ch 1113, §49](#); [2011 Acts, ch 118, §85, 89](#); [2015 Acts, ch 30, §97](#); [2015 Acts, ch 123, §32](#); [2023 Acts, ch 19, §1056, 1965, 2460](#)

Referred to in [§8A.362](#), [321.39](#), [321.166](#), [331.557](#), [721.8](#)

See also [§8A.362](#), [321.22](#), [321.170](#)

See Code editor's note on simple harmonization at the beginning of this Code volume

Subsection 1, paragraph c, subparagraph (3) amended