

423B.2 Local vehicle tax.

1. An annual local vehicle tax at the rate per vehicle specified on the ballot proposition may be imposed by a county on every vehicle which is required by the state to be registered and is registered with the county treasurer to a person residing within the county where the tax is imposed at the time of the renewal of the registration of the vehicle. The local vehicle tax shall be imposed only on the renewals of registrations and shall be payable during the registration renewal periods provided under [section 321.40](#).

2. The county imposing the tax shall provide for the exemption of each class, if any, of vehicles for which an exemption was listed on the ballot proposition.

3. For the purpose of the tax authorized by [this section](#):

- a. “*Person*” means the same as defined in [section 321.1](#).
- b. “*Registration year*” means the same as defined in [section 321.1](#).
- c. “*Vehicle*” means motor vehicle as defined in [section 321.1](#) which is subject to registration under [section 321.18](#), and which is registered with the county treasurer.

[85 Acts, ch 32, §90](#)

[CS85, §422B.2](#)

[2003 Acts, 1st Ex, ch 2, §203, 205](#)

[C2005, §423B.2](#)

[2013 Acts, ch 90, §104](#)