

**462A.55 Sales or use tax to be paid before registration.**

No vessel shall be registered by the county recorder until there has been presented to the recorder receipts, bills of sale, or other satisfactory evidence that the sales or use tax has been paid for the purchase of the vessel. If the owner of the vessel is unable to present satisfactory evidence that the sales or use tax has been paid, the county recorder shall collect the tax. On or before the tenth day of each month, the county recorder shall remit to the department of revenue the amount of the taxes so collected during the preceding month, in a manner prescribed by the department.

[C71, 73, 75, 77, 79, 81, §106.55]

C93, §462A.55

[2003 Acts, ch 145, §286](#); [2021 Acts, ch 86, §38](#)

Referred to in [§331.602](#)