

803.3 Place of trial — special provisions.

The following special provisions apply:

1. If conduct or results which constitute elements of an offense occur in two or more counties, prosecution of the offense may be had in any of such counties. In such cases, where a dominant number of elements occur in one county, that county shall have the primary right to proceed with prosecution of the offender.

2. If an offense commenced outside the state is consummated within this state, trial of the offense shall be held in the county or counties in which the offense is consummated or the interest protected by the involved penal statute is impaired.

3. If an offense is committed in or upon any conveyance in transit, and it cannot readily be determined in which county the offense was committed, trial of the offense may be held in any county through or over which the conveyance passed in the course of its journey.

4. If an offense is committed on the boundary of two or more counties, and it cannot readily be determined within which county the commission took place, trial of the offense may be held in any of the counties concerned.

5. If a simple misdemeanor is committed in a city which is located in two or more counties, venue shall be in the county in which the seat of government of the city is located. However, if the simple misdemeanor is committed in conjunction with an offense greater than a simple misdemeanor, the trial of the simple misdemeanor shall be in the county where the greater offense was committed as provided in [section 803.2](#).

6. If the offense is a traffic offense, or a scheduled offense under [section 805.8A](#), [805.8B](#), or [805.8C](#), [section 805.13](#) shall apply.

7. *a.* If a person is charged with a violation of the tax laws arising out of individual tax liability, venue is in the county of residence of the person charged with the offense, unless the person is a nonresident of this state or the residence of the person cannot be established, in which event venue is in Polk county.

b. If a person is charged with a violation of the tax laws arising out of a business, venue is in any county where business was conducted. If a specific county cannot be established as a situs, venue is in Polk county.

c. If a person is charged with a violation of [section 453B.12](#), venue is in the county of the residence of the person charged with the offense or the county in which the drugs were found.

d. If a person is charged with a violation of the tax laws in which venue is set under multiple provisions of [this section](#), venue is in any county in which one of the charges may be prosecuted.

8. *a.* Except as otherwise provided in [this section](#), if the county in which an offense was committed cannot be readily determined, trial of the offense shall be held in the county of residence of the victim.

b. If there is no victim, the victim is not a resident of this state, or the residence of the victim cannot be established, trial of the offense shall be held in the county of residence of the person charged with the offense.

c. If the victim is not a natural person, venue for trial of the offense is proper in any county where the victim has a physical presence.

d. If there is more than one victim, trial of the offenses may be held in any county in which a victim resides with the county of residence of a natural person taking priority over the county of residence of other victims.

[C51, §2804, 2806 – 2808; R60, §4505, 4507 – 4509; C73, §4157, 4159 – 4161; C97, §5155, 5157 – 5159; C24, 27, 31, 35, 39, §13450, 13451 – 13453; C46, 50, 54, 58, 62, 66, 71, §753.3 – 753.6; C73, 75, 77, §753.3; C79, 81, §803.3]

99 Acts, ch 152, §37, 40; 2001 Acts, ch 137, §5; 2003 Acts, ch 113, §2; 2004 Acts, ch 1041, §1; 2025 Acts, ch 24, §1

Referred to in §124.401, 805.13

NEW subsection 8