

761—500.13(326) Penalty for late filing of vehicle schedule.

500.13(1) A late filing penalty of 5 percent shall be assessed to the vehicle if a vehicle schedule is not filed within 30 days of:

- a.* The purchase of a new or used vehicle;
- b.* A vehicle's being brought into Iowa from out of state to be registered; or
- c.* A vehicle's being first operated with the exemption allowed under Iowa Code section 321.20A.

500.13(2) The 5 percent penalty is calculated based on the following:

a. If the vehicle schedule is filed on or before May 19, the penalty shall be calculated on all trailer fees for the current year, on the first half of the Iowa power unit registration fees (both permanent and nonpermanent plated vehicles) and all registration fees due the other jurisdictions.

b. If the vehicle schedule is filed on or after May 20, the penalty shall be calculated on all registration fees due all jurisdictions for the current year only.

500.13(3) An additional 5 percent penalty shall be assessed on the first of each month thereafter until the vehicle schedule is filed.

500.13(4) The department may collect intrastate registration fees and penalties when registering a delinquent vehicle to bring the vehicle fees current before allowing the IRP registration of the vehicle.

This rule is intended to implement Iowa Code section 326.11.