

701—282.6(423) Out-of-state rental of vehicles subject to registration subsequently used in Iowa. The rental of vehicles that do not meet the definition of transportation equipment as defined in Iowa Code section 423.15(3) will be sourced for tax purposes as described in Iowa Code section 423.17.

This rule is intended to implement Iowa Code sections 423.15(3) and 423.17.

[ARC 7717C, IAB 3/6/24, effective 4/10/24]