

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

**500.13(1)** As provided in Iowa Code sections 326.14 and 326.16, 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.* The date a vehicle is brought across state borders into Iowa to be registered; or
- c.* A vehicle being first operated with the exemption allowed under Iowa Code section 321.20A.

**500.13(2)** An additional penalty shall be assessed on the first of each month thereafter until the vehicle schedule is filed.

**500.13(3)** 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 sections 321.20A, 326.11, 326.14 and 326.16.

[ARC 5494C, IAB 3/10/21, effective 4/14/21]