

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]