

**701—250.1(321) Definitions.**

*“Dealer”* means the same as defined in Iowa Code section 321.1(17).

*“Directly and primarily used”* means the same as described in rule 701—215.15(423).

*“Optional service agreement”* means an arrangement to prepay or pay for a predetermined price for future vehicle services, including but not limited to oil changes and tire rotation.

*“Recycling”* means the same as defined in 701—paragraph 215.19(2)“a.”

*“Regular course of business”* means the activities that a person normally engages in as part of managing the person’s trade or business. If referring to a dealer licensed under Iowa Code section 322.7, “regular course of business” further includes only the make or makes of new vehicles listed on the dealer’s license.

*“Single-member LLC”* means a limited liability company (LLC) of which income is reported on Schedule C of the owner’s personal income tax return. A single-member LLC shall be treated as a sole proprietorship.

*“Vehicle protection package”* means services including but not limited to exterior paint protection; interior fabric, leather, and vinyl protection; rust proofing; and undercoating that are purchased at the time the vehicle is purchased.

*“Vehicle subject to registration”* means any vehicle subject to registration pursuant to Iowa Code section 321.18.

This rule is intended to implement Iowa Code section 321.105A.

[ARC 9034C, IAB 3/19/25, effective 4/23/25]