

**701—250.11(321) Shell businesses.**

**250.11(1)** The 90-day temporary period of operation under Iowa Code section 321.55(2) does not apply to a vehicle owned by a shell business.

**250.11(2)** Factors that indicate a business is a shell business include but are not limited to a lack of specific business activity or purpose and failure to maintain a physical location in the state in which the business is registered.

**250.11(3)** If the department determines that the nonresident owner of the vehicle is a shell business, it is presumed that:

- a.* The Iowa resident in control of the vehicle is the actual owner of the vehicle;
- b.* The vehicle is subject to Iowa registration; and
- c.* The payment of the fee for new registration is owed by the Iowa resident.

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

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