

701—250.20(321,423) Glider kit vehicles.

250.20(1) A glider kit vehicle is exempt from the fee for new registration upon sale or transfer by the person who purchased the parts and assembled the vehicle if sales or use tax was paid when the parts were purchased and the vehicle has never been registered previously.

250.20(2) A glider kit vehicle is subject to the fee for new registration, barring other applicable exemptions, if the glider kit vehicle is subsequently sold. Glider kit parts may be eligible for the resale exemption if the purchaser of the parts can satisfy the requirements of rule 701—225.3(423) to qualify for the exemption provided by Iowa Code section 423.3(2).

This rule is intended to implement Iowa Code sections 321.105A and 423.3.

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