

**701—250.6(321) Federal excise tax.** To be excluded from the fee for new registration, the federal excise tax must meet both of the following requirements:

**250.6(1)** It must be imposed upon the purchaser and be due at the time of the retail sale.

**250.6(2)** It must be billed or charged as a separate item.

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

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