

701—34.11(423) Manufacturer's refund of use tax to a consumer, lessor, or lessee of a defective motor vehicle. The department shall refund to a motor vehicle manufacturer any Iowa use tax which the manufacturer has refunded to a consumer, lessee, or lessor of a defective motor vehicle as required by Iowa Code section 322G.4, if the manufacturer presents a written request for refund and suitable proof that the use tax was paid at the time of purchase or lease and that the manufacturer refunded the use tax paid. Suitable proof of payment at time of purchase is a copy of a title showing payment of the use tax.

This rule is intended to implement Iowa Code section 322G.4.