

**701—34.14(423) Refund of use tax paid on the purchase of a motor vehicle.** If, as the result of an error, use tax had been paid which was not due under Iowa Code chapter 423, the use tax paid can be refunded to the purchaser. A claim for refund must be filed with the department within three years after the tax payment became due, or one year after the payment of tax was made, whichever is later.

This rule is intended to implement Iowa Code section 423.23.