

**701—34.19(423) Claiming an exemption from Iowa tax.** Tax on the taxable transfer of a vehicle is due and owing to the county treasurer at the time the vehicle is registered. If the purchase of the vehicle is not subject to tax, the county treasurer has the discretion to require the owner of the vehicle to complete an affidavit form setting forth the basis for exemption. The burden of proof that an exemption is proper is upon the person claiming the exemption.

This rule is intended to implement Iowa Code section 423.4.