

761—400.38(25,307,321,326) Refund of registration fees.**400.38(1) Vehicles registered by county treasurer.**

a. The department will refund annual registration fees for vehicles registered by the county treasurer pursuant to Iowa Code section 321.126.

b. Except as provided in Iowa Code section 321.126, the owner may submit a claim for refund to the county treasurer's office in any county.

c. Registration plates shall be submitted with the claim if the vehicle is placed in storage or registered for apportioned registration, if the owner of the vehicle moves out of state, or if the plates have not been assigned to a replacement vehicle, unless the plates have been surrendered to a licensed dealer in Iowa that has submitted the title and registration application under Iowa Code section 321.25. If one or both plates have been lost or stolen, the claimant shall certify this fact in writing.

d. For a vehicle that was junked, the date on the junking certificate determines the date the vehicle was junked.

e. If the claim for refund is for excess credit or no replacement vehicle:

(1) The county treasurer will, within three days of receipt of the claim for refund, provide the information required to process the refund to the department.

(2) The department is authorized to approve or deny the claim.

f. The county treasurer shall forward all other claims for refund to the department for processing in the form and manner prescribed by the department.

400.38(2) Vehicles registered by the department. Forms and instructions for claiming a refund on apportioned registration fees under Iowa Code section 326.15 may be obtained from the department at the address in subrule 400.6(1).

This rule is intended to implement Iowa Code sections 25.1, 307.12(1)“j,” 321.126 through 321.129 and 326.15.

[ARC 9266C, IAB 5/14/25, effective 6/18/25]