

**61—36.2 (321) Definitions.**

“*Dealer’s adjusted cost*” means the amount paid by the dealer to the manufacturer or other source for the vehicle, including any freight charges, but excluding any sum paid by the manufacturer to the dealer as a holdback or other monetary incentive relating to the vehicle.

“*Electronic signature*” means an electronic sound, symbol, or process attached to or logically associated with a record and executed or adopted by a person with the intent to sign the record.

“*Motor vehicle*” means a vehicle which is self-propelled and not operated upon rails.

“*New motor vehicle*” means a motor vehicle subject to registration which has not been sold “at retail” as defined in Iowa Code chapter 322.

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