701—281.10(423) Exemption for vehicles operated under Iowa Code chapter 326. Vehicles operated under Iowa Code chapter 326 initially in Iowa on and after July 1, 1990, are exempt from tax. To claim the exemption to which this rule is applicable, it is not necessary that a vehicle be registered under Iowa Code chapter 326. The vehicle may be registered under some statute other than chapter 326; the exemption still applies. For details regarding vehicles registered under Iowa Code chapter 326 and in interstate commerce, see 701—32.4(423).

This rule is intended to implement Iowa Code section 423.4(10).
[Editorial change: IAC Supplement 11/2/22]