

### 321G.4 Registration — fee.

1. The owner of each snowmobile required to be registered shall register it annually with the department through a county recorder. The department shall develop and maintain an electronic system for the registration of snowmobiles pursuant to [this chapter](#). The department shall establish forms and procedures as necessary for the registration of snowmobiles.

2. *a.* The owner of the snowmobile shall file an application for registration with the department through the county recorder of the county of residence in the manner established by the commission. The application shall be completed by the owner and shall be accompanied by a fee of fifteen dollars and a writing fee as provided in [section 321G.27](#). A snowmobile shall not be registered by the county recorder until the county recorder is presented with receipts, bills of sale, or other satisfactory evidence that the sales or use tax has been paid for the purchase of the snowmobile or that the owner is exempt from paying the tax. A snowmobile that has an expired registration certificate from another state may be registered in this state upon proper application, payment of all applicable registration and writing fees, and payment of a penalty of five dollars.

*b.* If the owner of the snowmobile is unable to present satisfactory evidence that the sales or use tax has been paid, the county recorder shall collect the tax. On or before the tenth day of each month, the county recorder shall remit to the department of revenue the amount of the taxes collected during the preceding month, together with an itemized statement on forms furnished by the department of revenue showing the name of each taxpayer, the make and purchase price of each snowmobile, the amount of tax paid, and such other information as the department of revenue requires.

3. Upon receipt of the application in approved form accompanied by the required fees, the county recorder shall issue to the applicant a registration certificate and registration decal. The registration decal shall be displayed on the snowmobile as provided in [section 321G.5](#). The registration certificate shall be carried either in the snowmobile or on the person of the operator of the snowmobile when in use. The operator of a snowmobile shall exhibit the registration certificate to a peace officer upon request, to a person injured in an accident involving a snowmobile, to the owner or operator of another snowmobile or the owner of personal or real property when the snowmobile is involved in a collision or accident of any nature with another snowmobile or the property of another person, or to the property owner or tenant when the snowmobile is being operated on private property without permission from the property owner or tenant.

4. Notwithstanding [subsections 1 and 2](#), a snowmobile manufactured prior to 1984 may be registered as an antique snowmobile for a one-time fee of twenty-five dollars, which shall exempt the owner from annual registration and fee requirements for that snowmobile. However, if ownership of an antique snowmobile is transferred, the new owner shall register the snowmobile and pay the one-time fee as required under [this subsection](#). An antique snowmobile may be registered with only a signed bill of sale as evidence of ownership.

[C71, 73, 75, 77, 79, 81, §321G.4; 81 Acts, ch 113, §3]

86 Acts, ch 1235, §1; 89 Acts, ch 244, §6; 99 Acts, ch 113, §2; 99 Acts, ch 114, §21; 2003 Acts, ch 44, §60; 2004 Acts, ch 1132, §5, 97; 2005 Acts, ch 138, §3; 2007 Acts, ch 141, §5; 2012 Acts, ch 1100, §7; 2014 Acts, ch 1141, §54; 2015 Acts, ch 30, §107; 2020 Acts, ch 1118, §34

Referred to in §321G.3, 321G.29, 331.602, 331.605  
Subsection 2 amended