

**321I.4 Registration — fee.**

1. The owner of each all-terrain vehicle 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 all-terrain vehicles pursuant to [this chapter](#). The department shall establish forms and procedures as necessary for the registration of all-terrain vehicles.

2. *a.* The owner of the all-terrain vehicle shall file an application for registration with the department through the county recorder of the county of residence, or in the case of a nonresident owner, in the county of primary use, 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 321I.29](#). An all-terrain vehicle 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 all-terrain vehicle or that the owner is exempt from paying the tax. An all-terrain vehicle 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 all-terrain vehicle 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 all-terrain vehicle, 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 all-terrain vehicle as provided in [section 321I.6](#). The registration certificate shall be carried either in the all-terrain vehicle or on the person of the operator of the all-terrain vehicle when in use. The operator of an all-terrain vehicle shall exhibit the registration certificate to a peace officer upon request, to a person injured in an accident involving an all-terrain vehicle, to the owner or operator of another all-terrain vehicle or the owner of personal or real property when the all-terrain vehicle is involved in a collision or accident of any nature with another all-terrain vehicle or the property of another person, or to the property owner or tenant when the all-terrain vehicle is being operated on private property without permission from the property owner or tenant.

[2004 Acts, ch 1132, §47, 97; 2007 Acts, ch 141, §29; 2012 Acts, ch 1100, §37; 2020 Acts, ch 1118, §35](#)

Referred to in [§331.602, 331.605](#)  
Subsection 2 amended