

**452A.58 Commercial motor vehicles on lease.**

1. Every commercial motor vehicle as defined in [section 452A.57, subsection 3](#), leased to a carrier shall be subject to the provisions of [this subchapter](#) and rules and regulations enforced pursuant thereto to the same extent and in the same manner as commercial vehicles owned by such carrier.

2. A lessor of a commercial motor vehicle shall be deemed a carrier with respect to such vehicles leased to others by the lessor and motor fuel or special fuel consumed thereby if the lessor supplies or pays for the motor fuel or special fuel consumed by such vehicle or makes rental or other charges calculated to include the cost of such fuel.

3. The provisions of [this section](#) shall govern the primary liability pursuant to [this section](#) if either lessor or lessee primarily fails in whole or in part to discharge this liability. Such failing party as lessor or lessee party to the transaction shall be jointly and severally responsible and liable for the provisions of [subchapter III of this chapter](#) and for payment of any tax unpaid and due pursuant thereto, provided that any taxes collected by this state shall not exceed the total amount or amounts of the taxes due on account of the transaction in question and such penalties and costs, if any, as may be imposed.

[C71, 73, 75, 77, 79, 81, §324.58]

C93, §452A.58

[2016 Acts, ch 1011, §121](#); [2018 Acts, ch 1041, §127](#)

Referred to in [§452A.56](#)

For future amendment to subsection 2, effective July 1, 2023, see 2019 Acts, ch 151, §32, 46