

**701—218.10(423) Snowmobiles, motorboats, and certain other vehicles.** The sales price of snowmobiles, all-terrain vehicles, dirt bikes, race karts or go-carts, and motorboats is taxable when purchased and not classified as vehicles subject to registration.

This rule is intended to implement Iowa Code chapter 423.  
[ARC 7716C, IAB 3/6/24, effective 4/10/24]