

701—250.20(321,423) Glider kit vehicles. A glider kit vehicle is exempt from the fee for new registration upon sale or transfer by the person who purchased the parts and assembled the vehicle if sales or use tax was paid when the parts were purchased and the vehicle has never been registered previously. A glider kit vehicle would be subject to the fee for new registration, barring other applicable exemptions, if the glider kit vehicle is subsequently sold. Glider kit parts may be eligible for the resale exemption if the purchaser of the parts can satisfy the requirements of rule 701—225.4(423) to qualify for the exemption provided by Iowa Code section 423.3(2).

This rule is intended to implement Iowa Code section 321.105A as amended by 2021 Iowa Acts, Senate File 366, and Iowa Code section 423.3.

[ARC 5911C, IAB 9/22/21, effective 10/27/21; ARC 6508C, IAB 9/7/22, effective 10/12/22]