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BUSINESS TRADE TRUCK
Usage Information

The definition of a business trade vehicle as defined in Iowa Code, Section 321.1(7a):

"Business-trade truck" means a motor truck with an unladen weight of ten thousand pounds or less which is owned by a corporation, limited liability company, or partnership or by a person who files a schedule C or schedule F form with the federal internal revenue service and which is eligible for depreciation under § 167 of the Internal Revenue Code. If the motor truck is a leased vehicle, the motor truck is a business-trade truck only if the lessee is a corporation, limited liability company, or partnership and the truck is used primarily for purposes of the business operations of the corporation, limited liability company, or partnership or the lessee is a person who files a schedule C or schedule F form with the federal internal revenue service and the truck is used primarily for purposes of the person's own business or farming operation.

The penalties that can be imposed for improper registration as usage as defined in Iowa Code, Section 321.120(4) and 321.120(5):

4. If the department determines by audit or other means that a person has registered a vehicle as a business-trade truck that is not qualified for such registration, the person shall be required to pay the difference between the regular annual registration fees owed for the vehicle for each year the vehicle was registered in violation of this section and the fees actually paid.

5. If the department determines by audit or other means that the person had knowingly registered a vehicle as a business-trade truck that is not qualified for such registration, the person shall be required to pay a penalty for improper registration in the amount of seven hundred fifty dollars for each registration year in which the vehicle was registered in violation of this section, not to exceed two thousand two hundred fifty dollars.

How you use this truck in combination with trailers and the total amount of weight that you're hauling or towing may require you to comply with commercial requirements. You can find information about this in the Iowa Truck Guide available on the Iowa DOT website at www.iowadot.gov. You can also contact the Enforcement Information Line at 1-800-925-6469. If you call this line, please tell the Officer who answers that you need information about commercial truck requirements and be prepared to give him specific information about your usage.

Learn more about the Polk County Treasurer's office:

Pay Property Tax / Forms:
Pay Vehicle Registration Renewal (Tag) / Forms:
General Polk County Information / Forms:

www.IowaTaxAndTags.gov
www.IowaTaxAndTags.gov
www.PolkCountyIowa.gov/Treasurer