

422.1 Classification of chapter.

The provisions of this chapter are herein classified and designated as follows:

Division I Introductory provisions.

Division II Personal net income tax.

Division III Business tax on corporations.

Division IV Retail sales tax.*

Division V Taxation of financial institutions.

Division VI Administration.

Division VII Estimated taxes by corporations and financial institutions.

Division VIII Allocation of revenues.

Division IX Fuel tax credit.

[C35, § 6943-f1; C39, § **6943.033**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 422.1]

*Former provisions in division IV repealed by 2003 Acts, 1st Ex, ch 2, § 151, 205; see chapter 423