

**422.1 Classification of chapter.**

The provisions of [this chapter](#) are herein classified and designated as follows:

1. [Division I](#) Introductory provisions.
2. [Division II](#) Personal net income tax.
3. [Division III](#) Business tax on corporations.
4. [Division IV](#) Repealed by [2003 Acts](#),  
[1st Ex., ch. 2, §151, 205](#);  
see [chapter 423](#).
5. [Division V](#) Taxation of financial  
institutions.
6. [Division VI](#) Administration.
7. [Division VII](#) Estimated taxes by  
corporations and  
financial institutions.
8. [Division VIII](#) Allocation of revenues.
9. [Division IX](#) Fuel tax credit.
10. [Division X](#) [Repealed by 2009 Acts](#),  
[ch. 179, §152, 153](#).

[C35, §6943-f1; C39, §**6943.033**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.1]  
[2006 Acts, ch 1010, §100](#); [2011 Acts, ch 34, §97](#)