430A.2 Exemptions.

The provisions of this chapter shall not apply to corporations or agencies which are exempt from taxation under the provisions of the Constitution of the United States or federal statutes, or to insurance companies subject to tax on gross premiums, under chapter 432, or to corporations organized under the laws of the state of Iowa, or to production credit associations, or to rural electrification association loans, or to national and state banks.

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 430A.2]