

497.23 Exemption from report.

Any corporation organized under the provisions of this chapter after the first day of January shall be exempt from the provisions of section 497.22 for the year in which incorporated, after which it shall, however, be subject to all of the provisions of said section.

[C27, 31, 35, § 8480-a1; C39, § **8480.1**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 497.23]