**422.31 Statute applicable to personal tax.**

All the provisions of section 422.36, subsection 3, shall be applicable to persons taxable under this division.

[C35, § 6943-f27; C39, § **6943.063;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 422.31]