

422.42 through 422.47 Repealed by 2003 Acts, 1st Ex, ch 2, § 151, 205. See chapter 423.

2004 amendment adding new paragraph c to subsection 6 of former § 422.42 takes effect April 14, 2004, applies retroactively to January 1, 1997, and is void effective July 1, 2004; September 30, 2004, filing deadline for refunds of taxes, interest, or penalties arising from noninclusion of trade discounts in computing gross receipts on sales occurring between January 1, 1997, and April 14, 2004; proration of refund amounts; 2004 Acts, ch 1073, §19, 52, 53