

**309.51 Taxation.**

Said certificates shall be exempt from taxation.

[C31, 35, §4644-c53; C39, §4644.51; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §309.51]

Referred to in §331.402, 331.478, 331.552