

**425.31 Appeals.**

Any person aggrieved by an act or decision of the director of revenue or the department of revenue under this division shall have the same rights of appeal and review as provided in sections 421.1 and 423.38 and the rules of the department of revenue.

[C75, 77, 79, 81, §425.31]

2003 Acts, ch 145, §286; 2003 Acts, 1st Ex, ch 2, §195, 205

Referred to in §25B.7, 425.27, 425.34, 427.9