

**453B.14 Revision of tax — refunds.**

Sections 421.5, 422.26, 422.28, 422.29, 422.73, and 422.74 shall apply to this chapter, except that a refund claim filed later than thirty days from the expiration date of the stamps for which the refund is requested shall not be allowed by the director.

90 Acts, ch 1251, §50

C91, §421A.14

C93, §453B.14