

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](#)