

438.12 Amended and explanatory statements.

The director of revenue may demand, in writing, detailed, explanatory and amended statements of any of the items mentioned in [section 438.3](#), or any other item deemed to be important, to be furnished to the director by such pipeline company within thirty days from such demand in such form as the director may designate, which shall be verified as required for the original statement. The returns, both original and amended, shall show such other facts as the director, in writing, shall require.

[C31, 35, §7103-d12; C39, §**7103.12**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.12]
[2003 Acts, ch 145, §286](#)