1 , §453B.6

453B.6 Chapter not applicable to lawful possession.

This chapter does not require persons lawfully in possession of a taxable substance to pay the tax required under this chapter or to purchase, acquire, or affix the stamps, labels, or other official indicia otherwise required by this chapter.

90 Acts, ch 1251, §42 C91, §421A.6 C93, §453B.6