

**434.9 Net earnings.**

The director of revenue shall have the power to prescribe a method for all railway companies doing business in this state, together with the rules and regulations, for the ascertainment of the net earnings of the railway lines in this state, to the end that all such railway companies, in ascertaining and making report of net earnings, shall proceed upon the same basis and in a uniform manner.

[S13, §1340-c; C24, 27, 31, 35, 39, §7054; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §434.9]

[2003 Acts, ch 145, §286](#)

Referred to in [§434.10](#), [§434.12](#)