

**434.8 Method of accounting.**

The director of revenue shall have the power to prescribe such rules and regulations with respect to the keeping of accounts by the railway companies doing business in this state as will insure the accurate division of earnings as aforesaid, and uniformity in reporting the same to the department of revenue.

[S13, §1340-b; C24, 27, 31, 35, 39, §7053; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §434.8]

[2003 Acts, ch 145, §286](#)

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