

**438.9 Accounts — regulation.**

The director of revenue may prescribe such rules with respect to the keeping of accounts by the pipeline companies doing business or having property in this state as will insure the accurate division of the accounts and the information to be reported, and uniformity in reporting the same to the department.

[C31, 35, §7103-d9; C39, **§7103.09**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.9]  
[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §53, 75](#)