

**453B.14 Revision of tax — refunds.**

Sections 421.5, 422.26, 422.28, 422.29, 422.73, and 422.74 shall apply to [this chapter](#), except that a refund claim filed later than thirty days from the expiration date of the stamps for which the refund is requested shall not be allowed by the director.

[90 Acts, ch 1251, §50](#)

C91, §421A.14

C93, §453B.14