

**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