

**422.31 Statute applicable to personal tax.**

All the provisions of [section 422.36, subsection 3](#), shall be applicable to persons taxable under [this division](#).

[C35, §6943-f27; C39, §6943.063; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.31]

Referred to in [§257.22](#), [422D.3](#)