

438.1 Taxation procedure.

Every person, partnership, association, corporation, or syndicate engaged in the business of transporting or transmitting gas, gasoline, oils, or motor fuels by means of pipelines other than natural gas pipelines permitted pursuant to [chapter 479](#), whether such pipelines be owned or leased, shall be taxed as provided in [this chapter](#).

[C31, 35, §7103-d1; C39, §**7103.01**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.1]

[98 Acts, ch 1194, §34, 40](#); [2008 Acts, ch 1032, §106](#)

Referred to in [§438.2](#)