

**309.51 Taxation.**

Certificates issued under [this subchapter](#) shall be exempt from taxation.

[C31, 35, §4644-c53; C39, §~~4644.51~~; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §309.51]

[2020 Acts, ch 1063, §139](#)

Referred to in [§331.402](#), [331.478](#), [331.552](#)