

**422.1 Classification of chapter.**

The provisions of [this chapter](#) are classified and designated as follows:

1. [Subchapter I](#) Introductory provisions.
2. [Subchapter II](#) Personal net income tax.
3. [Subchapter III](#) Business tax on corporations.
4. [Subchapter IV](#) Repealed by [2003 Iowa Acts](#),  
[1st Ex., ch. 2, §151, 205](#);  
see [chapter 423](#).
5. [Subchapter V](#) Taxation of financial  
institutions.
6. [Subchapter VI](#) Administration.
7. [Subchapter VII](#) Estimated taxes by  
corporations and  
financial institutions.
8. [Subchapter VIII](#) Allocation of revenues.
9. [Subchapter IX](#) Fuel tax credit.
10. [Subchapter X](#) Repealed by [2009 Iowa Acts](#),  
[ch. 179, §152, 153](#).

[C35, §6943-f1; C39, §**6943.033**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.1]  
[2006 Acts, ch 1010, §100](#); [2011 Acts, ch 34, §97](#); [2020 Acts, ch 1062, §94](#); [2021 Acts, ch 76, §68](#); [2022 Acts, ch 1032, §57](#)