

**438.12 Amended and explanatory statements.**

The department of revenue may demand, in writing, detailed, explanatory, and amended statements of any of the items mentioned in [section 438.3](#), or any other item deemed to be important, to be furnished to the department by such pipeline company within thirty days from such demand in such form as the department may designate, which shall be verified as required for the original statement. The returns, both original and amended, shall show such other facts as the department, in writing, shall require.

[C31, 35, §7103-d12; C39, §**7103.12**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.12]  
[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §55, 75](#)