

**4.8 Irreconcilable statutes.**

If statutes enacted at the same or different sessions of the legislature are irreconcilable, the statute latest in date of enactment by the general assembly prevails. If provisions of the same Act are irreconcilable, the provision listed last in the Act prevails.

[C73, 75, 77, 79, 81, §4.8]

Code editor authority to harmonize and rules for codification of irreconcilable statutes, see also [§2B.13\(1\)\(h\)](#)