

438.3 Statement required.

Every pipeline company having lines in the state of Iowa shall annually, on or before the first day of April in each year, make out and deliver to the department of revenue a statement, verified by the oath of an officer or agent of such pipeline company making such statement, showing in detail for the year ended December 31 next preceding:

1. The name of the company.
2. The nature of the company, whether a person or persons, an association, partnership, corporation or syndicate, and under the laws of what state organized.
3. The location of its principal office or place of business.
4. The name and post office address of the president, secretary, auditor, treasurer and superintendent or general manager.
5. The name and post office address of the chief officer or managing agent of the company in Iowa.
6. The whole number of miles of pipeline owned, operated or leased within the state, including a classification of the size, kind and weight thereof, separated, so as to show the mileage in each county, and each lesser taxing district.
7. A full and complete statement of the cost and actual present value of all buildings of every description owned by said pipeline company within the state and each lesser taxing district, not otherwise assessed.
8. The number, location, size and cost of each pressure pump or station.
9. Any and all other property owned by said pipeline company within the state which property must be classified and scheduled in such a manner as the director of revenue may by rule require.
10. The gross earnings of the entire company, and the gross earnings on business done within this state.
11. The operating expenses of the entire company and the operating expenses within this state.
12. The net earnings of the entire company and the net earnings within this state.

[C31, 35, §7103-d3; C39, §7103.03; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.3]
[2003 Acts, ch 145, §286](#); [2008 Acts, ch 1032, §106](#); [2015 Acts, ch 109, §47, 75](#)

Referred to in [§438.12](#)