

**438.8 Gross earnings.**

For the purpose of making reports to the department of revenue, the gross earnings of a pipeline company, owning or operating a line or lines within this state, shall be computed and reported by said company upon such bases as the director may by rule require.

[C31, 35, §7103-d8; C39, §7103.08; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.8]  
[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §52, 75](#)