

CHAPTER 90  
Reserved

CHAPTER 91  
ADMINISTRATION OF MARIJUANA AND  
CONTROLLED SUBSTANCES STAMP TAX  
Transferred to 701—Chapter 262, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTERS 92 to 96  
Reserved  
730—Chapters 91 to 96 transferred to 195—Chapters 20 to 25  
See Racing and Gaming Commission[491]

CHAPTER 97  
STATE-IMPOSED WATER SERVICE EXCISE TAX  
Transferred to 701—Chapter 252, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTERS 98 to 101  
Rescinded, filed emergency effective 11/26/79

CHAPTER 102  
Reserved

CHAPTER 103  
STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND  
MOTEL TAXES  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 253, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 104  
HOTEL AND MOTEL—  
FILING RETURNS, PAYMENT OF TAX, PENALTY, AND INTEREST  
[Prior to 12/17/86, Revenue Department[730]]  
Rescinded **ARC 4195C**, IAB 12/19/18, effective 1/23/19; see 701—Chapter 103

CHAPTER 105  
LOCALLY IMPOSED HOTEL AND MOTEL TAX  
[Prior to 12/17/86, Revenue Department[730]]  
Rescinded **ARC 4195C**, IAB 12/19/18, effective 1/23/19; see 701—Chapter 103

CHAPTER 106  
Reserved

CHAPTER 107  
LOCAL OPTION SALES AND SERVICES TAX  
[Prior to 12/17/86, Revenue Department [730]]  
Transferred to 701—Chapter 270, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 108  
LOCAL OPTION SCHOOL INFRASTRUCTURE  
SALES AND SERVICE TAX  
Rescinded **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 109  
NEW SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX—  
EFFECTIVE ON OR AFTER APRIL 1, 2003, THROUGH FISCAL YEARS  
ENDING DECEMBER 31, 2022  
Transferred to 701—Chapter 271, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTERS 110 to 119  
Reserved