

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Rescinded, filed emergency effective 11/26/79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Rescinded **ARC 4195C**, IAB 12/19/18, effective 1/23/19; see 701—Chapter 103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Rescinded **ARC 4195C**, IAB 12/19/18, effective 1/23/19; see 701—Chapter 103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Rescinded **ARC 6508C**, IAB 9/7/22, effective 10/12/22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