## 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Rescinded ARC 4195C, IAB 12/19/18, effective 1/23/19; see 701—Chapter 103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Rescinded ARC 4195C, IAB 12/19/18, effective 1/23/19; see 701—Chapter 103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