

**425.31 Appeals.**

Any person aggrieved by an act or decision of the director of revenue or the department of revenue under [this subchapter](#) shall have the same rights of appeal and review as provided in section [423.38](#) and the rules of the department of revenue.

[C75, 77, 79, 81, §425.31]

[2003 Acts, ch 145, §286; 2003 Acts, 1st Ex, ch 2, §195, 205; 2015 Acts, ch 109, §13, 75; 2018 Acts, ch 1041, §127](#)

Referred to in [§25B.7, 425.27, 425.34, 427.9](#)