

**438.19 Scope of chapter.**

The provisions of [this chapter](#) shall not apply to a gas distributing plant or company located entirely within any city and not a part of a pipeline transportation company. Such local municipal plant shall be taxed in the municipality where located.

[C31, 35, §7103-d19; C39, §7103.19; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.19]