

**423.57 Statutes applicable.**

The director shall administer [this subchapter](#) as it relates to the taxes imposed in [this chapter](#) in the same manner and subject to all the provisions of, and all of the powers, duties, authority, and restrictions contained in [sections 423.14, 423.15, 423.16, 423.17, 423.19, 423.20, 423.21, 423.22, 423.23, 423.24, 423.25, 423.29, 423.31, 423.32, 423.33, 423.34, 423.34A, 423.35, 423.37, 423.38, 423.39, 423.40, 423.41, and 423.42, section 423.43, subsection 1, and sections 423.45, 423.46, and 423.47.](#)

2003 Acts, 1st Ex, ch 2, §150, 205; 2007 Acts, ch 179, §5, 6, 10; 2008 Acts, ch 1113, §114, 122, 131; 2012 Acts, ch 1110, §21