

**437A.24 Records.**

Each electric company, natural gas company, electric cooperative, municipal utility, and other person who is subject to the replacement tax or the statewide property tax shall maintain records associated with the replacement tax and the assessed value of property subject to the statewide property tax for a period of five years following the later of the original due date for filing a return pursuant to [sections 437A.8](#) and [437A.21](#) in which such taxes are reported, or the date on which either such return is filed. Such records shall include those associated with any additions or dispositions of property, and the allocation of such property among local taxing districts.

[98 Acts, ch 1194, §25, 40](#); [2001 Acts, ch 145, §12](#)