

**CHAPTER 297**  
**SALES TAXES; CIGARETTES AND TOBACCO**

|         |           |         |           |
|---------|-----------|---------|-----------|
| 297.01  | INACTIVE. | 297.221 | INACTIVE. |
| 297.02  | INACTIVE. | 297.23  | INACTIVE. |
| 297.03  | INACTIVE. | 297.24  | INACTIVE. |
| 297.031 | INACTIVE. | 297.25  | INACTIVE. |
| 297.032 | INACTIVE. | 297.26  | INACTIVE. |
| 297.04  | INACTIVE. | 297.31  | INACTIVE. |
| 297.041 | INACTIVE. | 297.32  | INACTIVE. |
| 297.05  | INACTIVE. | 297.321 | INACTIVE. |
| 297.06  | INACTIVE. | 297.33  | INACTIVE. |
| 297.07  | INACTIVE. | 297.335 | INACTIVE. |
| 297.075 | INACTIVE. | 297.34  | INACTIVE. |
| 297.08  | INACTIVE. | 297.35  | INACTIVE. |
| 297.09  | INACTIVE. | 297.36  | INACTIVE. |
| 297.10  | INACTIVE. | 297.37  | INACTIVE. |
| 297.11  | INACTIVE. | 297.38  | INACTIVE. |
| 297.12  | INACTIVE. | 297.385 | INACTIVE. |
| 297.13  | INACTIVE. | 297.39  | INACTIVE. |
| 297.14  | INACTIVE. | 297.40  | INACTIVE. |
| 297.15  | INACTIVE. | 297.41  | INACTIVE. |
| 297.16  | INACTIVE. | 297.42  | INACTIVE. |
| 297.21  | INACTIVE. | 297.43  | INACTIVE. |
| 297.22  | INACTIVE. | 297.44  | INACTIVE. |

**297.01** [Repealed, 1997 c 106 art 1 s 25]

**297.02** [Repealed, 1997 c 106 art 1 s 25]

**297.03** [Repealed, 1997 c 106 art 1 s 25]

**297.031** [Repealed, 1997 c 106 art 1 s 25]

**297.032** [Repealed, 1997 c 106 art 1 s 25]

**297.04** [Repealed, 1997 c 106 art 1 s 25]

**297.041** [Repealed, 1997 c 106 art 1 s 25]

**297.05** [Repealed, 1997 c 106 art 1 s 25]

**297.06** [Repealed, 1997 c 106 art 1 s 25]

**297.07** [Repealed, 1997 c 106 art 1 s 25]

**297.075** [Repealed, 1997 c 106 art 1 s 25]

- 297.08** [Repealed, 1997 c 106 art 1 s 25]
- 297.09** [Repealed, 1997 c 106 art 1 s 25]
- 297.10** [Repealed, 1997 c 106 art 1 s 25]
- 297.11** [Repealed, 1997 c 106 art 1 s 25]
- 297.12** [Repealed, 1997 c 106 art 1 s 25]
- 297.13** [Repealed, 1997 c 106 art 1 s 25]
- 297.14** [Obsolete]
- 297.15** [Repealed, 1973 c 650 art 10 s 2]
- 297.16** [Repealed, 1973 c 650 art 10 s 2]
- 297.21** [Repealed, 1997 c 106 art 1 s 25]
- 297.22** [Repealed, 1997 c 106 art 1 s 25]
- 297.221** [Repealed, Ex1971 c 31 art 2 s 6]
- 297.23** [Repealed, 1997 c 106 art 1 s 25]
- 297.24** [Repealed, 1997 c 106 art 1 s 25]
- 297.25** [Repealed, 1997 c 106 art 1 s 25]
- 297.26** [Repealed, 1997 c 106 art 1 s 25]
- 297.31** [Repealed, 1997 c 106 art 1 s 25]
- 297.32** [Repealed, 1997 c 106 art 1 s 25]
- 297.321** [Repealed, 1997 c 106 art 1 s 25]
- 297.33** [Repealed, 1997 c 106 art 1 s 25]
- 297.335** [Repealed, 1997 c 106 art 1 s 25]
- 297.34** [Repealed, 1997 c 106 art 1 s 25]
- 297.35** [Repealed, 1997 c 106 art 1 s 25]
- 297.36** [Repealed, 1997 c 106 art 1 s 25]
- 297.37** [Repealed, 1997 c 106 art 1 s 25]

**297.38** [Repealed, 1997 c 106 art 1 s 25]

**297.385** [Repealed, 1997 c 106 art 1 s 25]

**297.39** [Repealed, 1997 c 106 art 1 s 25]

**297.40** [Repealed, 1997 c 106 art 1 s 25]

**297.41** [Repealed, 1997 c 106 art 1 s 25]

**297.42** [Repealed, 1997 c 106 art 1 s 25]

**297.43** [Repealed, 1997 c 106 art 1 s 25]

**297.44** [Repealed, 1997 c 106 art 1 s 25]