

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**297.01** [Repealed, 1997 c 106 art 1 s 25]

**297.02** [Repealed, 1997 c 106 art 1 s 25]

**297.03** [Repealed, 1997 c 106 art 1 s 25]

**297.031** [Repealed, 1997 c 106 art 1 s 25]

**297.032** [Repealed, 1997 c 106 art 1 s 25]

**297.04** [Repealed, 1997 c 106 art 1 s 25]

**297.041** [Repealed, 1997 c 106 art 1 s 25]

**297.05** [Repealed, 1997 c 106 art 1 s 25]

**297.06** [Repealed, 1997 c 106 art 1 s 25]

**297.07** [Repealed, 1997 c 106 art 1 s 25]

**297.075** [Repealed, 1997 c 106 art 1 s 25]

**297.08** [Repealed, 1997 c 106 art 1 s 25]

**297.09** [Repealed, 1997 c 106 art 1 s 25]

**297.10** [Repealed, 1997 c 106 art 1 s 25]

**297.11** [Repealed, 1997 c 106 art 1 s 25]

**297.12** [Repealed, 1997 c 106 art 1 s 25]

**297.13** [Repealed, 1997 c 106 art 1 s 25]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**297.15** [Repealed, 1973 c 650 art 10 s 2]

**297.16** [Repealed, 1973 c 650 art 10 s 2]

**297.21** [Repealed, 1997 c 106 art 1 s 25]

**297.22** [Repealed, 1997 c 106 art 1 s 25]

**297.221** [Repealed, Ex1971 c 31 art 2 s 6]

**297.23** [Repealed, 1997 c 106 art 1 s 25]

**297.24** [Repealed, 1997 c 106 art 1 s 25]

**297.25** [Repealed, 1997 c 106 art 1 s 25]

**297.26** [Repealed, 1997 c 106 art 1 s 25]

**297.31** [Repealed, 1997 c 106 art 1 s 25]

**297.32** [Repealed, 1997 c 106 art 1 s 25]

**297.321** [Repealed, 1997 c 106 art 1 s 25]

**297.33** [Repealed, 1997 c 106 art 1 s 25]

**297.335** [Repealed, 1997 c 106 art 1 s 25]

**297.34** [Repealed, 1997 c 106 art 1 s 25]

**297.35** [Repealed, 1997 c 106 art 1 s 25]

**297.36** [Repealed, 1997 c 106 art 1 s 25]

**297.37** [Repealed, 1997 c 106 art 1 s 25]

**297.38** [Repealed, 1997 c 106 art 1 s 25]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