298.38 PAYMENT AND COLLECTION.

The tax provided in section 298.35 shall be collected and paid in the same manner and at the same time as provided by law for the payment of the occupation tax. Reports shall be made and hearings held upon the determination of the tax at the same times and in the same manner as provided by law for the occupation tax. The commissioner of revenue shall have authority to make reasonable rules as to the form and manner of filing reports necessary for the determination of the tax hereunder, and by such rules may require the production of such information as may be reasonably necessary or convenient for the determination and apportionment of the tax. All the provisions of the occupation tax law with reference to the assessment, determination, and collection of the occupation tax, including all provisions for penalties and for appeals from or review of the orders of the commissioner of revenue relative thereto, are hereby made applicable to the tax imposed by section 298.35, except insofar as inconsistent herewith.

History: *Ex1959 c 81 s 5; 1973 c 582 s 3; 1985 c 248 s 70*