

#### **453A.25 Administration.**

1. The director shall administer the provisions of this chapter, and shall collect, supervise, and enforce the collection of all taxes and penalties that may be due under the provisions of this chapter.
2. The director may make and publish rules, not inconsistent with this chapter, necessary and advisable for its detailed administration, enforce the provisions thereof, and collect the taxes and fees herein imposed. The director may promulgate rules hereunder providing for the refund on stamps which by reason of damage become unfit for sale or use.
3. The director is hereby authorized to appoint an assistant, whose sole duty it shall be to administer and enforce the provisions of this chapter, including the collection of all taxes provided for herein. In such enforcement the director may request aid from the attorney general, the special agents of the state, any county attorney or any peace officer. The director is authorized to appoint such clerks and additional help as may be needed to carry out the provisions of this chapter.

[C24, 27, 31, 35, § 1576; C39, § **1556.20**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 98.25]

C93, § 453A.25