

**425.37 Rules.**

The director of revenue shall adopt rules in accordance with chapter 17A for the interpretation and proper administration of this division, including rules to prevent and disallow duplication of benefits and to prevent any unreasonable hardship or advantage to any person.

[C75, 77, 79, 81, §425.37]

2003 Acts, ch 145, §286

Referred to in §25B.7, 427.9