

**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](#)