

190B.102 Department of revenue — cooperation with other departments.

1. [This subchapter](#) shall be administered by the department of revenue.
2. The department shall adopt all rules necessary to administer [this subchapter](#).
3. The department of agriculture and land stewardship, the department of health and human services, and the department of inspections, appeals, and licensing shall cooperate with the department of revenue to administer [this subchapter](#).

[2013 Acts, ch 140, §140, 147; 2021 Acts, ch 80, §93; 2023 Acts, ch 19, §280, 1919](#)

See Code editor's note on simple harmonization at the beginning of this Code volume
Subsection 3 amended