

422.71 Assistants — salaries — expenses — bonds.

1. The director may appoint and remove such agents, auditors, clerks, and employees as the director may deem necessary, such persons to have such duties and powers as the director may, from time to time, prescribe.

2. The salaries of all assistants, agents, and employees shall be fixed by the director in a budget to be submitted to the department of management and approved by the legislature.

3. All such agents and employees shall be allowed such reasonable and necessary traveling and other expenses as may be incurred in the performance of their duties.

4. The director may require certain officers, agents, and employees to give bond for the faithful performance of the duties in such sum and with such sureties as the director may determine and the state shall pay, out of the proceeds of the taxes collected under the provisions of [this chapter](#), the premiums on such bonds.

5. The director may utilize the office of treasurer of the various counties in order to administer [this chapter](#) and effectuate its purposes, and may appoint the treasurers of the various counties as agents to collect any or all of the taxes imposed by [this chapter](#), provided, however, that no additional compensation shall be paid to said treasurer by reason thereof.

[C35, §6943-f58; C39, §6943.095; C46, 50, 54, 58, 62, 66, §422.64; C71, 73, 75, 77, 79, 81, §422.71]

[88 Acts, ch 1134, §80](#)

Referred to in [§99G.30A](#), [321.105A](#), [331.559](#), [423.42](#), [423A.6](#), [423B.6](#), [423C.4](#), [423D.4](#), [423G.5](#), [437A.17](#), [437B.13](#)