

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 may designate employees to administer and enforce the provisions of [this chapter](#), including the collection of all taxes provided for in [this chapter](#). In the 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 may appoint clerks and additional help as may be needed to administer [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

[2007 Acts, ch 186, §40](#)