

**421.2 Department of revenue.**

A department of revenue is created. The department shall be administered by a director of revenue who shall be appointed by the governor subject to confirmation by the senate and shall serve at the pleasure of the governor. If the office of the director becomes vacant, the vacancy shall be filled in the same manner as provided for the original appointment. Except for the Iowa lottery division under [chapter 99G](#), the director may establish, abolish, and consolidate divisions within the department of revenue when necessary for the efficient performance of the various functions and duties of the department of revenue.

[C31, 35, §6943-c11, -c12, -c15, -c17; C39, §[6943.010](#), [6943.011](#), [6943.014](#), [6943.016](#); C46, 50, 54, 58, 62, 66, §421.1, 421.2, 421.5, 421.7; C71, 73, 75, 77, 79, 81, §421.2]

[86 Acts, ch 1245, §419](#); [2003 Acts, ch 145, §286](#); [2024 Acts, ch 1182, §111](#)

Referred to in [§7E.5](#)

Confirmation, see [§2.32](#)