

**421B.11 Director of revenue — powers and duties.**

1. The director of revenue may adopt rules for the enforcement of [this chapter](#) and the director is empowered to and may from time to time undertake and make or cause to be made such cost surveys for the state or such trading area or areas as the director shall deem necessary and it shall be permissible to use such cost survey as provided in [section 421B.7, subsection 2](#), and [section 421B.8, subsection 2](#).

2. The director of revenue may, upon notice and after hearing, suspend or revoke any permit issued under the provisions of the cigarette tax chapter and the rules of the director promulgated thereunder, for failure of the permit holder to comply with any provision of this unfair cigarette sales chapter or any rule adopted thereunder. The suspension or revocation of a permit shall be for a period of not less than six months from the date of suspension or revocation, and no permit shall be issued for the location designated in the suspended or revoked permit, during the period of suspension or revocation.

3. Judicial review of the actions of the director may be sought in accordance with [section 422.29](#) and [chapter 17A](#).

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §551A.11]

C93, §421B.11

[2003 Acts, ch 44, §114](#); [2003 Acts, ch 108, §71](#); [2003 Acts, ch 145, §286](#); [2003 Acts, 1st Ex, ch 2, §183, 205](#); [2018 Acts, ch 1041, §127](#); [2023 Acts, ch 115, §25, 40](#)