

453E.2 Administration — rules — intent.

1. The director shall administer [this chapter](#). The director shall collect, supervise, and enforce the collection of all fees, taxes, and civil penalties imposed under [this chapter](#).

2. The director may adopt rules pursuant to [chapter 17A](#) that are necessary to enforce [this chapter](#).

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](#).

4. [This chapter](#) or the holding of a device retailer permit or a device delivery sale permit under [this chapter](#) shall not be construed to provide for any of the following:

a. Immunity from prosecution or the limitation of the application of other state law and regulations governing tobacco products, drug paraphernalia, or controlled substances.

b. Authorization for the possession, marketing, offering for sale, or selling of a device, the possession, marketing, offering for sale, or selling of which is otherwise prohibited by state or federal law.

[2024 Acts, ch 1165, §2, 8](#)