

**421.21 Administration of oaths.**

1. The director of revenue, or the deputies and other employees of the department when duly authorized by the director, shall have the power to administer all oaths authorized and required under the provisions of [this chapter](#).

2. Each county treasurer, each deputy treasurer, and each automobile clerk of each county treasurer's office shall have the power to administer all oaths authorized and required by the director in connection with the issuance in this state of an original certificate of registration for motor vehicles and trailers and concerning the collection of, or exemption from, use tax thereon. The personal signature of the person administering such an oath shall be subscribed to the jurat thereof and the seal of the county treasurer shall be affixed thereto.

[C31, 35, §6943-c31; C39, §6943.030; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §421.21]

[2003 Acts, ch 145, §286](#)

Referred to in [§331.553](#)