

**75-5104. Same; transfer of rule and regulation authority to secretary of revenue.** Whenever, under any statute of this state, the director of revenue is authorized to make, adopt or promulgate rules and regulations or rules or regulations, or words of like effect, and whenever in any statute of this state there is reference to any such rule or regulation, such authority and such reference shall after the effective date of this act be deemed to so authorize or refer to the secretary of revenue and not the director of revenue, and no approval for adoption of any such rules and regulations shall be required by the state board of tax appeals.

**History:** L. 1972, ch. 342, § 4; L. 2008, ch. 109, § 69; L. 2014, ch. 141, § 76; July 1.