

79-34,102. Enforcement of act; rules and regulations; duties of county attorneys. The director of taxation shall enforce the provisions of this act. The secretary of revenue shall adopt rules and regulations for the administration of this act. The director of taxation may call upon the peace officers of this state to perform their several duties within their respective jurisdiction, and it shall be the duty of each such peace officer to render aid in the enforcement of the provisions of this act. The county attorneys of the several counties of this state shall prosecute all violations of the provisions of this act, and all civil proceedings arising or pending in their respective counties for recovery of tax, penalties or interest, arising under the provisions of this act.

History: L. 1959, ch. 405, § 13; L. 1972, ch. 342,§ 110; July 1.