

79-5203. Same; administration by director of taxation; tax payments; stamps and labels; rules and regulations. (a) The director of taxation shall administer this act. All tax payments required pursuant to this act shall be made to the director, and shall be accompanied by a return upon forms devised and furnished by the director.

(b) The director of taxation shall adopt a uniform system of providing, affixing and displaying official stamps, labels or other indicia for marijuana and controlled substances upon which a tax is imposed.

(c) The secretary of revenue shall adopt rules and regulations necessary to administer and enforce the provisions of this act.

History: L. 1987, ch. 366, § 3; July 1.