

**CHAPTER 81-01-02
GENERAL CONSIDERATIONS**

Section

81-01-02-01 Source Note Not part of Rule

81-01-02-02 Headnotes and Cross-references Not Part of Rule

81-01-02-01. Source note not part of rule.

Source notes consist of citations to general authority and law implemented found after each section in this title. The source notes are not deemed a part of the promulgation by the tax commissioner as to the purpose, scope, or effect of any section of this title to which that source note relates.

History: Effective June 1, 1984.

General Authority: NDCC 57-37.1, 57-39.2, 57-40.2, 57-40.3-12, 57-43.1, 57-43.2, 57-55-09

Law Implemented: NDCC 57-37.1, 57-39.2, 57-40.2, 57-40.3-12, 57-43.1, 57-43.2, 57-55

81-01-02-02. Headnotes and cross-references not part of rule.

Headnotes and cross-references, whether designating an entire article, chapter, or section, or any part thereof, do not constitute any part of a rule.

History: Effective June 1, 1984.

General Authority: NDCC 57-37.1, 57-39.2, 57-40.2, 57-40.3-12, 57-43.1, 57-43.2, 57-55-09

Law Implemented: NDCC 57-37.1, 57-39.2, 57-40.2, 57-40.3-12, 57-43.1, 57-43.2, 57-55