

## **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