

**16A.26 ONE DEPOSITORY ACCOUNT FOR EACH TAX.**

Notwithstanding sections 297F.10, 297G.10, 298.17, 298.282, 298.39, and 298.396, and similar laws to the contrary relating to the depositing, disposition, or apportionment of tax receipts, the commissioner may use one depository account for each tax. To do so, there must be enough information to identify and dispose of or apportion the tax under law. The commissioner shall ask the appropriate officials for the transfers and necessary certifications. The commissioner may issue directives to carry out this section.

**History:** *1973 c 492 s 14; 1973 c 720 s 65; 1978 c 674 s 6; 1980 c 509 s 4; 1984 c 628 art 2 s 1; 1985 c 305 art 12 s 5; 1Sp1985 c 16 art 2 s 26; 1987 c 268 art 9 s 1; 1989 c 209 art 2 s 4; 1997 c 106 art 2 s 1; 1997 c 179 art 2 s 1*