270C.345 DETERMINATION OF MINIMUMS AND CANCELLATION; ADDITIONAL TAX, COLLECTION, REFUNDS.

Notwithstanding any other provision of law, the commissioner may:

- (1) based upon the administrative costs of processing, determine minimum standards for the determination of additional tax for which an order shall be issued;
- (2) based upon collection costs as compared to the amount of tax involved, determine minimum standards of collection;
- (3) based upon the administrative costs of processing, determine the minimum amount of a refund to be made where no claim has been filed; and
 - (4) cancel any amounts below these minimum standards determined under clauses (1) and (2).

History: 2005 c 151 art 1 s 38