

**290.174 INTERSTATE AUDITS.**

Article VIII of the Multistate Tax Compact relating to interstate audits shall be in force in and with respect to the state of Minnesota. For purposes of chapter 270B, the Multistate Tax Commission will be considered to be a state for purposes of auditing corporate sales, excise, and income tax returns.

**History:** 1983 c 342 art 16 s 4; 1984 c 514 art 3 s 4; 1989 c 184 art 2 s 18