

**297D.02 ADMINISTRATION.**

The commissioner of revenue shall administer this chapter. Payments required by this chapter must be made to the commissioner on the form provided by the commissioner. Tax obligors are not required to give their name, address, Social Security number, or other identifying information on the form. The commissioner shall collect all taxes under this chapter.

**History:** *1986 c 470 s 5; 1987 c 268 art 17 s 35; 1991 c 291 art 9 s 32*