

**271.07 STENOGRAPHIC REPORT; TRANSCRIPT.**

Except in the small claims division, the Tax Court shall provide for a verbatim stenographic report of all proceedings had before it upon appeals, as required by the laws relating to proceedings in district court. The cost of the stenographic record shall be paid by the party taking the appeal. The cost is a taxable cost under section 271.09.

**History:** (2362-16) 1939 c 431 art 6 s 16; 1965 c 698 s 3; 1976 c 134 s 78; 1977 c 307 s 13,29; 1986 c 444; 1Sp1986 c 3 art 1 s 82; 1989 c 324 s 15; 1993 c 192 s 85