

**271.18 EX-JUDGES NOT TO REPRESENT CLIENTS; EXCEPTION; VIOLATION.**

No judge or employee of the Tax Court, except referees appointed for the Small Claims Division, shall, within one year after the office or employment has terminated, act as counsel, attorney, or agent for a taxpayer in connection with any claim or proceeding pending in the department of revenue or in the Tax Court at the time of termination. No judge, referee, or employee shall, at any time after the termination of the office or employment, act as counsel, attorney, or agent in connection with any claim or proceeding of which the person terminated has knowledge which was acquired in the course of a term of office or employment in the Tax Court. Any violation of the provisions of this section shall be a gross misdemeanor.

**History:** (2362-27) 1939 c 431 art 6 s 27; 1965 c 698 s 3; 1973 c 582 s 3; 1976 c 134 s 78; 1977 c 307 s 23,29; 1986 c 444; 1989 c 324 s 19