

**270B.15 DISCLOSURE TO LEGISLATIVE AUDITOR AND STATE AUDITOR.**

(a) Returns and return information must be disclosed to the legislative auditor to the extent necessary for the legislative auditor to carry out sections 3.97 to 3.979.

(b) The commissioner must disclose return information, including the report required under section 289A.12, subdivision 15, to the state auditor to the extent necessary to conduct audits of job opportunity building zones as required under section 469.3201.

**History:** 1989 c 184 art 1 s 15; 2002 c 379 art 1 s 64; 2008 c 366 art 5 s 7