## 270C.30 RETURNS AND OTHER DOCUMENTS; FORMAT; FURNISHING.

Except as otherwise provided by law, the commissioner shall prescribe the content, format, and manner of all returns and other forms required to be filed under a law administered by the commissioner, and may furnish them subject to charge on application.

**History:** 2005 c 151 art 1 s 29; 2011 c 112 art 10 s 2; 1Sp2017 c 1 art 16 s 4