

**8.30 COMPROMISE OF TAX AND FEE CLAIMS.**

Notwithstanding any other provisions of law to the contrary, the attorney general shall have authority to compromise taxes, fees, surcharges, assessments, penalties, and interest in all cases, whether reduced to judgment or not, where the debt is being reduced by an amount exceeding \$50,000 and, in the attorney general's opinion, it shall be in the best interests of the state to do so. Such a compromise must be in a form prescribed by the attorney general and shall be in writing signed by the attorney general, the taxpayer or taxpayer's representative, and the commissioner of revenue. Compromises of such debts in cases where the debt is being reduced by an amount of \$50,000 or less are governed by section 16D.15.

**History:** 1969 c 230 s 1; 1973 c 582 s 3; 1986 c 444; 1997 c 84 art 6 s 1; 2000 c 490 art 13 s 1; 2003 c 127 art 14 s 1