270C.10 EX-EMPLOYEES NOT TO REPRESENT TAXPAYERS; PENALTY.

An employee of the department may not, for a period of one year after the employee's employment has terminated, act as counsel, attorney, or agent for a taxpayer in connection with a claim or proceeding pending in the department. An employee of the department may not act as counsel, attorney, or agent for a taxpayer at any time after termination of employment in connection with a claim or proceeding of which the person has knowledge that was acquired during the term of employment. A violation of this section is a gross misdemeanor.

History: *2005 c 151 art 1 s 11*