270C.28 DISCLOSURE OF RIGHTS OF TAXPAYERS.

Subdivision 1. **In general.** The commissioner shall prepare statements that set forth in simple and nontechnical terms:

(1) the rights and obligations of the department and the taxpayer during an audit;

(2) the procedures by which a taxpayer may appeal an adverse decision of the department, including administrative and judicial appeals;

(3) the procedures for filing refund claims and filing of taxpayer complaints; and

(4) the procedures that the department may use in enforcing a law administered by the commissioner, including assessment, jeopardy assessment, levy and distraint, and the filing of liens.

Subd. 2. **Distribution.** The appropriate statement prepared in accordance with subdivision 1 must be distributed by the commissioner to all taxpayers contacted with respect to the determination or collection of a tax, other than the providing of tax forms. Failure to receive the statement does not invalidate the determination or collection action, nor does it affect, modify, or alter any statutory time limits applicable to the determination or collection action, including the time limit for filing a claim for refund.

History: *2005 c 151 art 1 s 26; 1Sp2005 c 3 art 11 s 3*