270C.346 ERRONEOUS REMITTANCES.

If a remittance is erroneously made payable to the commissioner and the commissioner had knowledge that the proper payee is a state or local official of this state, the commissioner may endorse such remittance to the proper state or local official. The commissioner is also authorized to return a remittance if the records indicate that it has been erroneously submitted.

History: *2005 c 151 art 1 s 39*