16C.072 CONTRACTS FOR TAX-RELATED ACTIVITIES.

An agency may not enter into a contract for tax fraud prevention or detection, or tax audit-related activities, that compensates a vendor based on a percentage of taxes assessed or collected. This section does not apply to the commissioner's authority to contract for debt collection under section 16D.04.

History: *2011 c 112 art 11 s 1; 2014 c 196 art 2 s 15*