168D.11 AUDITING AND REPORTING.

Subdivision 1. **Authority and obligation.** The commissioner has the right and obligation to audit the records of persons based in Minnesota to determine if the motor fuel taxes due each jurisdiction are properly reported and paid, with authority to assess proper tax liability with applicable penalty and interest.

Subd. 2. **Reporting to other jurisdictions.** Minnesota, along with all other member jurisdictions, shall forward the findings of any fuel tax audits performed to each jurisdiction in which the person has taxable use of motor fuels. The commissioner may forward to officers of another member jurisdiction any information in the commissioner's possession relating to the manufacture, receipt, sale, use, transportation, or shipment of motor fuels by any person. The commissioner may disclose to officers of another member jurisdiction the location of offices, motor vehicles, and other real and personal property of users of motor fuels.

Subd. 3. **Cooperative audit.** (a) The commissioner of public safety may make arrangements with, and may enter into agreements with, the appropriate authorities of other Minnesota state agencies and other member jurisdictions having statutes similar to Laws 2002, chapter 371, for the cooperative audit of motor carriers' reports and returns.

(b) In performing a cooperative audit, in whole or in part, the officers and employees of the other Minnesota state agencies or member jurisdictions are considered authorized agents of Minnesota for audit purposes, and their audits have the same force and effect as audits conducted by Minnesota auditors.

History: *2002 c 371 art 2 s 12*