270B.16 DISCOVERY OF REVENUE DATA.

Notwithstanding any law to the contrary, data collected by the Department of Revenue are not subject to discovery or subpoena in a legal action, other than an action or proceeding in connection with tax administration, unless disclosure of the data is authorized under this chapter.

History: *1989 c 184 art 1 s 16; 1Sp1997 c 3 s 42*