270C.20 DESTRUCTION OF RETURNS.

The commissioner of revenue is hereby authorized to destroy all tax returns, required under chapter 290 or 290A, including audit reports, orders, and correspondence relating thereto, which have been on file in the commissioner's office for a period to be determined by the commissioner. The commissioner may make copies of such returns, orders, or correspondence by microfilm, photostat, or other similar means and may immediately destroy the original documents from which such copies have been made. Such copies, when certified to by the commissioner, shall be admissible in evidence in the same manner and be given the same effect as the original documents destroyed.

The commissioner may destroy correspondence and documents contained in the files of the division which do not relate specifically to any tax return.

Notwithstanding the above provisions the commissioner may, utilizing such safeguards as the commissioner in the commissioner's discretion deems necessary, (1) employ a commercial photographer for the purpose of developing microfilm of returns or other documents, or (2) employ a vendor for the purpose of obtaining the vendor's services an example of which is the preparation of income tax return labels.

History: *1945 c 604 s 27; 1947 c 92 s 1; 1965 c 398 s 1; 1967 c 120 s 1; 1973 c 582 s 3; 1982 c 523 art 1 s 50; 1986 c 444; 1989 c 184 art 2 s 22*