270C.31 EXAMINATIONS AND INVESTIGATIONS.

Subdivision 1. **Scope.** To determine the accuracy of a return, to fix liability under state revenue law, to administer state revenue law, when conducting an investigation or an audit of a taxpayer, for the purpose of collection, and in any matter which the commissioner has the power to investigate or determine, the commissioner has authority to take the actions allowed in this section.

Subd. 2. **Reasonable examinations or investigations of taxpayer.** The commissioner may make reasonable examinations or investigations of a taxpayer's place of business, tangible personal property, equipment, computer systems, and facilities. The commissioner may inspect and copy the taxpayer's relevant books, records, papers, documents, and other data, in whatever form.

Subd. 3. **Access to records.** The commissioner may examine, except where privileged by law, the relevant records and files of any person, business, institution, financial institution, state agency, agency of the United States government, or agency of any other state where permitted by statute, agreement, or reciprocity.

Subd. 4. **Examinations under oath.** The commissioner may administer oaths and affirmations and examine taxpayers and other persons under oath or affirmation.

Subd. 5. **Depositions.** The commissioner may depose witnesses who reside inside or outside the state, or who are absent from the state. Depositions are to be taken, upon notice to the interested party, if any, in the same manner that depositions of witnesses are taken in civil actions in the district court.

Subd. 6. **Witness fees.** The fees of witnesses required by the commissioner to appear are equal to those allowed to witnesses appearing before courts of this state. The fees must be paid in the manner provided for the payment of other expenses incident to the administration of state revenue law.

Subd. 7. **Limitation of authority.** The authority granted in this section to the commissioner does not apply to a matter that has been appealed to Tax Court.

History: *2005 c 151 art 1 s 34*