270C.345 DETERMINATION OF MINIMUMS AND CANCELLATION; ADDITIONAL TAX, COLLECTION, REFUNDS.

Notwithstanding any other provision of law, the commissioner may:

(1) based upon the administrative costs of processing, determine minimum standards for the determination of additional tax for which an order shall be issued;

(2) based upon collection costs as compared to the amount of tax involved, determine minimum standards of collection;

(3) based upon the administrative costs of processing, determine the minimum amount of a refund to be made where no claim has been filed; and

(4) cancel any amounts below these minimum standards determined under clauses (1) and (2).

History: *2005 c 151 art 1 s 38*