287.37 COMMISSIONER'S POWERS; DATA CLASSIFICATION.

The commissioner of revenue may investigate and examine persons and transactions that are subject to this chapter using the powers and authorities granted in chapters 270C and 289A. The audit, assessment, appeal, collection, enforcement, and administrative provisions of chapters 270C and 289A apply to the taxes imposed by this chapter. All tax amounts collected by the commissioner must be apportioned under section 287.12. The commissioner's expenses under this section are not expenses of administration under section 287.33. All data and information made available to the commissioner under this section is public except for investigative data covered by section 270B.03, subdivision 6.

History: *1996 c 471 art 3 s 32; 2005 c 151 art 2 s 7*