293.06 CONSIDERATION AND DETERMINATION OF REPORT.

Upon the receipt of the report provided for in section 293.05, the commissioner shall determine, from information possessed or obtained, whether the same is correct or otherwise. If found correct, the commissioner shall determine therefrom the amount of tax due from such income or annuity recipient, and shall record the amount thereof and shall make a certificate of taxes due thereon from such person; and, on or before the first day of May, of each year, file the same with the commissioner of management and budget; and the commissioner of revenue shall have power, in case the report is deemed incorrect, to make findings as to the amount of such taxes due after hearing upon notice to the person interested, and the findings shall have the same effect as the determination of the amount of such taxes upon a report made as hereinbefore provided.

History: *(2394-96) Ex1937 c 91 s 6; 1973 c 492 s 14; 1973 c 582 s 3; 1986 c 444; 2003 c 112 art 2 s 37; 2009 c 101 art 2 s 109*