296A.02 ADMINISTRATION.

Subdivision 1. **Enforcement responsibility.** The commissioner of revenue shall enforce and administer the provisions of this chapter with the assistance of the commissioners of public safety, commerce, and transportation.

Subd. 2. **Powers of commissioner.** The commissioner, or duly authorized agents, may conduct investigations, inquiries, and hearings under this chapter. In connection with such investigations, inquiries, and hearings, the commissioner and the duly authorized agents have all the powers conferred upon the commissioner and the commissioner's examiners by chapter 270C, and the provisions of that chapter apply to all such investigations, inquiries, and hearings.

Subd. 3. **Rules; administration and enforcement.** The commissioner may adopt rules relating to the administration and enforcement of laws regulating the sale, distribution, and use of petroleum products, electricity sold as vehicle fuel, and special fuel. The rules shall be reasonable and consistent with the law.

Subd. 4. **Application to foreign or interstate commerce.** No provision of this chapter shall apply to, or be construed to apply to, foreign or interstate commerce, except insofar as the same may be permitted under the Constitution and the laws of the United States.

Subd. 5. **Forms.** The commissioner shall prescribe the content, format, and manner of all forms and other documents required to be filed under this chapter pursuant to section 270C.30.

History: *1998 c 299 s 2; 1Sp2001 c 4 art 6 s 77; 2005 c 151 art 2 s 17; 1Sp2017 c 1 art 16 s 32; 1Sp2025 c 8 art 2 s 72*