**297B.11 REGISTRAR AS AGENT OF COMMISSIONER OF REVENUE; POWERS.**

The state commissioner of revenue is charged with the administration of the sales tax on motor vehicles. The commissioner may prescribe all rules not inconsistent with the provisions of this chapter, necessary and advisable for the proper and efficient administration of the law. The collection of this sales tax on motor vehicles shall be carried out by the motor vehicle registrar who shall act as the agent of the commissioner and who shall be subject to all rules not inconsistent with the provisions of this chapter, that may be prescribed by the commissioner.

The provisions of chapters 270C, 289A, and 297A relating to the commissioner's authority to audit, assess, and collect the tax, and to issue refunds and to hear appeals, are applicable to the sales tax on motor vehicles. The commissioner may impose civil penalties as provided in chapters 289A and 297A, and the additional tax and penalties are subject to interest at the rate provided in section 270C.40 from the date provided in section 270C.40, subdivision 3, until paid.

**History:** *1971 c 853 s 11; 1973 c 582 s 3; 1985 c 83 s 5; 1985 c 248 s 70; 1994 c 416 art 3 s 4; 1994 c 587 art 2 s 21; 1997 c 31 art 2 s 50; 1997 c 84 art 6 s 26; 2005 c 151 art 2 s 14; 2013 c 143 art 18 s 18*