297H.10 ADMINISTRATION; ENFORCEMENT; PENALTY.

Subdivision 1. **Administration and enforcement.** The audit, assessment, appeal, collection, refund, penalty, interest, enforcement, and administrative provisions of chapters 270C and 289A that are applicable to taxes imposed by chapter 297A apply to this chapter.

Subd. 2. MS 2012 [Repealed, 2014 c 308 art 9 s 94]

History: *1997 c 231 art 13 s 15; 2005 c 151 art 2 s 15*