

**270C.304 ELECTRONICALLY FILED RETURNS; SIGNATURES.**

For purposes of a law administered by the commissioner, the name of the taxpayer, the name of the taxpayer's authorized agent, or the taxpayer's identification number, will constitute a signature when transmitted as part of the return information on returns filed by electronic means by the taxpayer or at the taxpayer's direction.

**History:** 2005 c 151 art 1 s 31; 2006 c 259 art 8 s 2