

425.28 Waiver of confidentiality.

1. A claimant for the credit for property taxes due shall expressly waive any right to confidentiality relating to all income tax information obtainable through the department of revenue, including all information covered by [sections 422.20](#) and [422.72](#). This waiver shall apply to information available to the county treasurer who shall hold the information confidential except that it may be used as evidence to disallow the credit.

2. A claimant for reimbursement of rent constituting property taxes paid shall expressly waive any right to confidentiality relating to all income tax information obtainable by the department of health and human services.

3. For the effective administration of [this subchapter](#), the department of revenue and the department of health and human services shall share information obtained by each department from claimants under [this subchapter](#).

4. In addition to the sharing of information under [subsection 3](#), the department of health and human services may release information pertaining to a person's eligibility or claim for or receipt of rent reimbursement to an employee of the department of inspections, appeals, and licensing in the employee's official conduct of an audit or investigation.

[C71, 73, §425.1(5); C75, 77, 79, 81, §425.28]

[94 Acts, ch 1165, §29](#); [99 Acts, ch 139, §1](#); [2003 Acts, ch 145, §286](#); [2019 Acts, ch 24, §104](#); [2021 Acts, ch 41, §25, 36](#); [2023 Acts, ch 19, §1139, 2018](#)

Referred to in [§25B.7, 427.9](#)

See Code editor's note on simple harmonization at the beginning of this Code volume
Subsections 2, 3, and 4 amended