

**432.10 Sufficiency of remitted tax — notice.**

The commissioner of insurance shall determine whether or not the tax remitted is correct. If the tax remitted is not sufficient, the commissioner shall notify the delinquent company of the amount of such delinquency and certify the amount thereof to the department of revenue which shall proceed to collect such delinquency.

[C71, 73, 75, 77, 79, 81, §432.10]

[2003 Acts, ch 145, §286](#)

Referred to in [§432.1B](#)