

453A.30 Assessment of cost of audit.

The department may employ auditors or other persons to audit and examine the books and records of any permit holder or other person dealing in cigarettes to ascertain whether such permit holder or other person has paid the amount of the taxes required to be paid by the holder or person under the provisions of this chapter. If such taxes have not been paid, as required, the department shall assess against such permit holder or other person, as additional penalty, the reasonable expenses and costs of such investigation and audit.

[C39, § 1556.25; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 98.30]

C93, § 453A.30