

453B.10 Confidential nature of information.

1. Notwithstanding any law to the contrary, the director or an employee of the department shall not reveal any information obtained from a dealer; nor shall information obtained from a dealer be used against the dealer in any criminal proceeding, unless the information is independently obtained, except in connection with a proceeding involving taxes due under [this chapter](#) from the dealer against whom the tax was assessed.

2. A person who violates [this section](#) is guilty of a simple misdemeanor.

3. [This section](#) does not prohibit the director from publishing statistics that do not disclose the identity of the dealers.

4. A stamp, label, or other official indicia denoting payment of the tax imposed under [this chapter](#) shall not be used against a taxpayer in a criminal proceeding, except that such information may be used against the taxpayer in connection with the administration or civil or criminal enforcement of the tax imposed under [this chapter](#) or any similar tax imposed by another state or local unit of government.

[90 Acts, ch 1251, §46](#)

C91, §421A.10

C93, §453B.10

[2015 Acts, ch 29, §114](#)

Code editor directive applied