

**86.40 Costs.**

All costs incurred in the hearing before the commissioner shall be taxed in the discretion of the commissioner.

[S13, §2477-m31; C24, 27, 31, 35, 39, §1463; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §86.40]