

**453B.9 Assessments are jeopardy assessments.**

1. All assessments of taxes made pursuant to [this chapter](#) shall be considered jeopardy assessments or collections as provided in [section 422.30](#). The director shall assess a tax, interest, and applicable penalties based on knowledge or information available to the director; serve the taxpayer by regular mail at the taxpayer's last known address or in person, a written notice of the amount of tax, interest, and penalty due, which notice may include a demand for immediate payment; and immediately proceed to collect the tax, interest, and penalty by any method prescribed in [section 422.30](#). The period for examination, determination of amount of tax owed, and assessment is unlimited. Service of the notice by regular mail is complete upon mailing.

2. A person shall not bring suit to enjoin the assessment or collection of any taxes, interest, or penalties imposed by [this chapter](#).

3. The tax, interest, and penalties assessed by the director are presumed to be valid and correctly determined and assessed. The burden is upon the taxpayer to show any incorrectness or invalidity of an assessment. The burden is upon the taxpayer to prove that the shipment, transportation, importation, acquisition, purchase, possession, manufacture, or production of a taxable substance was lawful if a taxpayer's status as a dealer is disputed. Any statement filed by the director with the clerk of the district court, or any other certificate by the director of the amount of tax, interest, and penalties determined or assessed is admissible in evidence and is prima facie evidence of the facts contained in the statement.

[90 Acts, ch 1251, §45](#)

C91, §421A.9

C93, §453B.9

[94 Acts, ch 1165, §40](#); [2018 Acts, ch 1041, §127](#)

Code editor directive applied