

425.28 Waiver of confidentiality.

1. A claimant shall expressly waive any right to confidentiality relating to all income tax information obtainable through the department of revenue, including all information covered by [sections 422.20](#) and [422.72](#). This waiver shall apply to information available to the county treasurer who shall hold the information confidential except that it may be used as evidence to disallow the credit.

2. The department of revenue may release information pertaining to a person's eligibility or claim for or receipt of rent reimbursement to an employee of the department of inspections and appeals in the employee's official conduct of an audit or investigation.

[C71, 73, §425.1(5); C75, 77, 79, 81, §425.28]

[94 Acts, ch 1165, §29](#); [99 Acts, ch 139, §1](#); [2003 Acts, ch 145, §286](#); [2019 Acts, ch 24, §104](#)

Referred to in [§25B.7, 427.9](#)

Code editor directive applied