

**421.18 Duties of public officers and employees.**

It shall be the duty of all public officers and employees of the state and local governments to give to the director of revenue information in their possession relating to taxation when required by the director, and to cooperate with and aid the director's efforts to secure a fair, equitable, and just enforcement of the taxation and revenue laws.

[C31, 35, §6943-c28; C39, §6943.027; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §421.18]  
99 Acts, ch 151, §3, 89; 2003 Acts, ch 145, §286