

421.19 Counsel — disclosures authorized.

1. It shall be the duty of the attorney general and of the county attorneys in their respective counties to commence and prosecute actions, prosecutions, and complaints, when so directed by the director of revenue and to represent the director in any litigation arising from the discharge of the director's duties.

2. The department may notify federal, state, or local law enforcement agencies, and may disclose state returns, state return information, state investigative information or audit information, or any other state information, to such law enforcement agencies, if the department has information that indicates any of the following:

a. A person intentionally filed a false claim, affidavit, return, or other information with intent to evade tax or obtain a refund, credit, or other benefit from the department.

b. A person failed to file a return with intent to evade a tax or filing requirement.

c. A person failed to pay with the intent to evade tax.

d. A person committed any act or omission that is a criminal offense under a provision of [this title](#) administered by the department.

3. Notwithstanding [sections 422.20](#) and [422.72](#), the department may disclose state returns, state return information, state investigative or audit information, or any other state information as provided under [this section](#).

[C31, 35, §6943-c29; C39, §~~6943.028~~; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §421.19] [2003 Acts, ch 145, §286](#); [2018 Acts, ch 1161, §23](#); [2025 Acts, ch 148, §1, 2, 5](#)

Referred to in [§422.20](#), [422.72](#)

Subsection 2 stricken and rewritten

Subsection 3 amended