

**422.68 Powers and duties.**

1. The director shall have the power and authority to prescribe all rules not inconsistent with the provisions of [this chapter](#), necessary and advisable for its detailed administration and to effectuate its purposes.

2. The director may, for administrative purposes, divide the state into districts, provided that in no case shall a county be divided in forming a district.

3. *a.* The director shall destroy useless records of any taxpayer filed with or kept by the department by the end of the calendar year following the year in which the record is determined by the department to be useless.

*b.* (1) A taxpayer or the department may request that a specific record be retained beyond the useful life of the record.

(2) The director shall have the discretion to approve or deny a request made pursuant to subparagraph (1).

*c.* Notwithstanding paragraph “*a*”, the department may retain any of the following:

(1) A record that no longer contains personally identifiable information of a specific taxpayer.

(2) A record described in [section 17A.3, subsection 1](#), paragraph “*a*” or “*b*”.

*d.* The department shall adopt rules pursuant to [chapter 17A](#) to administer [this subsection](#).

4. The department may make electronic or photographic copies of records filed by the taxpayer or prepared by the department, or make such copies by other methods. In addition, the department may create or use any system of recordkeeping reasonably calculated to preserve its records for any time period required by law. When a copy is made, the department may destroy the original record which served as the basis for the copy in any manner prescribed by the director. A copy shall be subject to destruction as provided in [subsection 3](#). A copy shall be admissible in evidence when duly certified and authenticated by the officer having custody and control of the record.

[C35, §6943-f55; C39, §6943.092; C46, 50, 54, 58, 62, 66, §422.61; C71, 73, 75, 77, 79, 81, §422.68]

85 Acts, ch 230, §10; 99 Acts, ch 151, §24, 89; 99 Acts, ch 152, §9, 40; 2022 Acts, ch 1061, §1, 2

Referred to in §99G.30A, 257.22, 321.105A, 422D.3, 423.42, 423A.6, 423B.6, 423C.4, 423D.4, 423G.5, 437A.17, 437B.13