

**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. If the department has information that indicates a taxpayer intentionally filed a false claim, affidavit, return, or other information with intent to evade tax or to obtain a refund, credit, or other benefit from the department, the department may notify federal, state, or local law enforcement and may disclose state returns, state return information, state investigative or audit information, or any other state information to such law enforcement, notwithstanding sections [422.20](#) and [422.72](#).

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 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](#)

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

Assistant attorney general assigned, [§13.5](#)