

ALLOW DEPARTMENT TO RETAIN ELECTRONIC REPORTS

Prior Law _____

The Director of Revenue did not have explicit statutory authority to retain submitted information in an electronic format.

New Provisions _____

The Director of Revenue now has explicit authority to retain in an electronic format any record, application, tax return, deposit, report, or any other information or document required to be submitted to the Department.

Section Amended _____

Section 1 of 2014 Iowa Acts House File 2444 amends Iowa Code section 421.17.

Effective Date _____

July 1, 2014