

**79-3268g. Same; waiver of penalties.** In addition to the authority to waive any civil penalty imposed by law for the violation of any law pertaining to any tax administered by the department of revenue, the secretary or the secretary's designee shall waive any such penalty upon the finding of any circumstance allowing waiver of civil penalties pursuant to the federal internal revenue code, as in effect on January 1, 2002.

**History:** L. 2002, ch. 185, § 25; June 6.

**Revisor's Note:**

Identical sections enacted in the 2002 session, see also 79-3268c.