

79-34,114. Agreements with other states and federal government for cooperative audit; exchange of information and enforcement of act. The secretary of revenue may enter into agreements with the appropriate authorities of other states having statutes similar to this act, or with the federal government, for the cooperative audit of interstate motor fuel users' records, reports or returns, or for exchange of information contained in any such records, reports or returns. Officers and employees of other states or the federal government shall be deemed authorized agents of this state when auditing returns and reports under an agreement entered into by the secretary with any such state or the federal government, and such audits or parts thereof shall have the same effect as similar audits or parts thereof made by this state. The secretary may also enter into agreements with the appropriate authorities of other states having statutes similar to this act for the administration and enforcement of this act provided such agreements are not contradictory to this act. The secretary shall report to the governor and the legislature when the secretary enters into such agreements.

History: L. 1971, ch. 319, § 7; L. 1986, ch. 383, § 4; July 1.