

HB 1931 - DIGEST

Enhances tax collection tools for the department of revenue in order to promote fairness and administrative efficiency.

Requires a superior or district court judge, if there is probable cause to believe that records in the possession of a third party will aid the department of revenue in connection with its official duties relating to an audit, collection activity, or a civil or criminal investigation, to sign and issue a subpoena for the production of such records to the department of revenue.