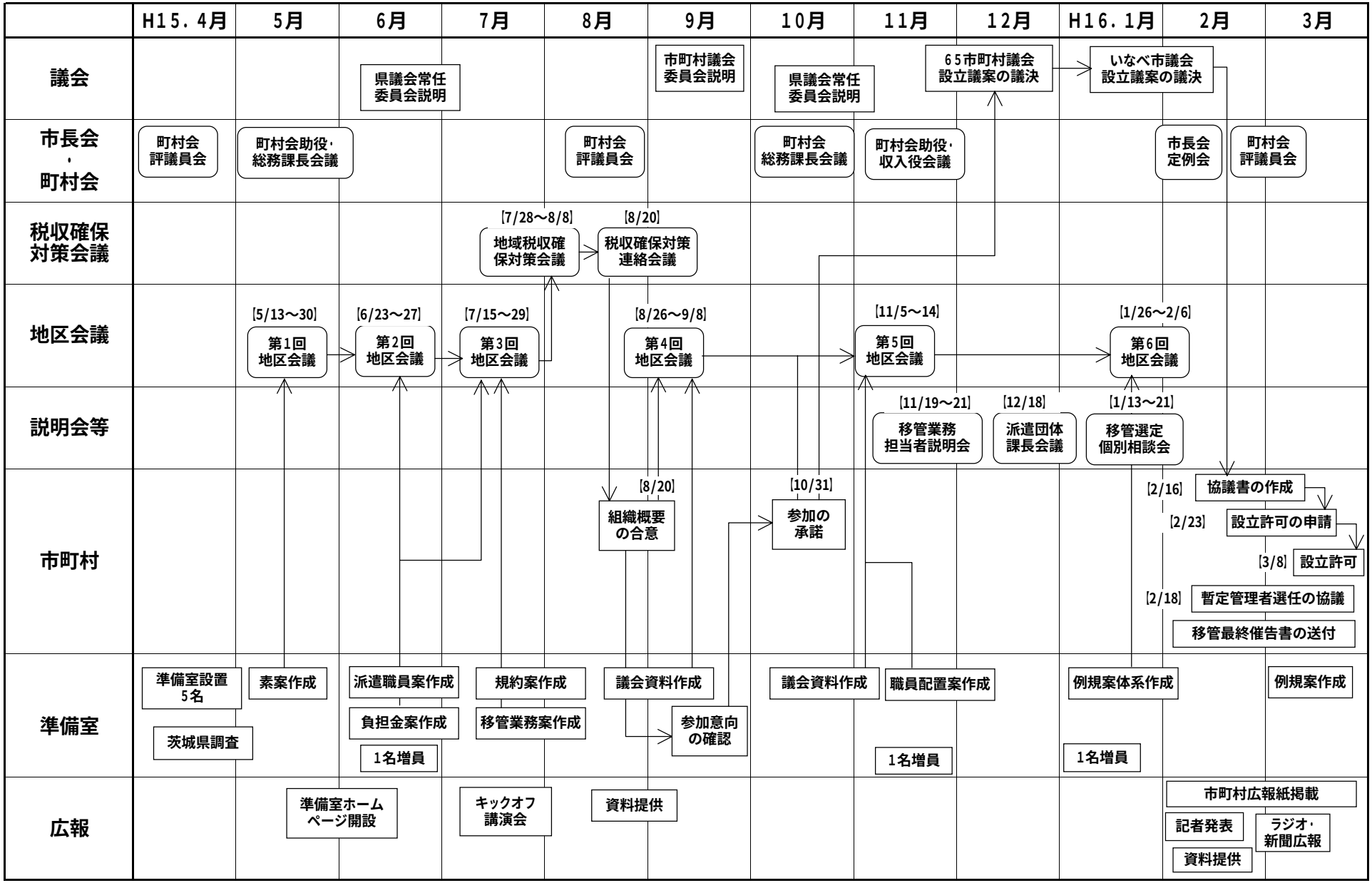三重地方税管理回収機構設立に係る経過概要