

79-5207. Same; examination of records by director; subpoenas. For the purpose of determining the correctness of any return, determining the amount of tax that should have been paid, determining whether or not the dealer should have made a return or paid taxes, or collecting any taxes under this act, the director of taxation may examine, or cause to be examined, any books, papers, records or memoranda, that may be relevant to making such determinations, whether the books, papers, records or memoranda, are the property of or in the possession of the dealer or another person. The director of taxation may require the attendance of any person having knowledge or information that may be relevant, compel the production of books, papers, records or memoranda by persons required to attend, take testimony on matters material to the determination, and administer oaths or affirmations. Upon demand of the director of taxation or any examiner or investigator, the court shall issue a subpoena for the attendance of a witness or the production of books, papers, records or memoranda. The director of taxation may also issue subpoenas. Disobedience of subpoenas issued under this act is punishable by the district court of the district in which the subpoena is issued, or, if the subpoena is issued by the director of taxation, by the district court of the district in which the party served with the subpoena is located, in the same manner as contempt of district court.

History: L. 1987, ch. 366, § 7; July 1.