

**55-515. Deputies, inspectors, agents and employees; powers and duties; stopping of vehicles; prosecution.** The director of taxation is hereby empowered and directed to appoint and employ such deputies, inspectors, agents and employees as the director shall deem necessary to administer and effectively enforce all provisions of the motor-fuel tax and liquid-fuel laws of this state. Each such appointee shall hold office or employment at the will of the director of taxation and shall perform such duties as shall be assigned to such appointee by the director of taxation. All deputies and inspectors so appointed are hereby vested with the authorities and powers of peace and police officers in the enforcement of such motor-fuel tax and liquid-fuel laws throughout the state, including the authority to arrest, with or without warrant, and to take offenders before the several courts of this state for prosecution or other proceedings, and to seize and hold or deliver to the sheriff of the proper county all motor and other vehicles, and all containers used in transporting motor or other liquid fuels in violation, or without complying with the provisions of this act, or the rules and regulations or requirements of the director of taxation, and also all motor or liquid fuels contained therein.

Such deputies, inspectors and all law enforcement officers shall also have power and authority, on public highways or any other place, to stop and detain for inspection and investigation any vehicles containing any motor or liquid fuels, or commonly used in the transportation of any such fuels, and the driver or persons in charge thereof, and to require the production by such driver or person in charge of all records, documents and papers required by law to be carried and exhibited by persons in charge of vehicles engaged in transporting such fuels. Whenever any such deputy or inspector shall find or see any person engaged in handling, selling, using or transporting any liquid fuels or motor fuels in violation of any of the provisions of the motor-fuel tax laws of this state, or whenever any such person shall fail or refuse to exhibit to such deputy or inspector, upon demand therefor, any records, documents or papers required by law to be kept subject to inspection or to be exhibited by such person, it shall be the duty of such deputy or inspector to immediately arrest such violator and take the violator before some proper court of the county in which the offense was committed and call upon the county attorney of such county to institute proper prosecution.

**History:** L. 1933, ch. 292, § 10; L. 1995, ch. 262, § 19; July 1.