

**79-4224. Mineral severance tax; inspection of records by director, when; subpoena power, contempt.** The director shall have the power to require any operator, producer or person purchasing any coal, oil or gas severed from the earth or water to furnish any additional information deemed to be necessary for the purpose of computing the amount of the tax, and for such purpose to examine the meter and other charts, books, records and all files of such person, and for such purpose the director shall have the power to issue subpoenas and examine witnesses under oath, and if any witness shall fail or refuse to appear at the request of the director, or refuses access to books, records and files, the district court of the proper county, or the judge thereof, on application of the director, shall compel obedience by proceedings for contempt, as in the case of disobedience of the requirements of a subpoena issued from such court or a refusal to testify therein.

**History:** L. 1983, ch. 313, § 9; L. 1987, ch. 393, § 8; July 1.