

59-14-404 Administration of chapter by commission.

The commission shall administer and enforce the taxes imposed by this chapter and may:

- (1) enter upon the premises of any taxpayer and examine or cause to be examined by any agent or representative designated by it for that purpose, any books, papers, records, or memoranda bearing upon the taxes; and
- (2) secure any other information directly or indirectly concerned in the enforcement of this chapter.

Renumbered and Amended by Chapter 2, 1987 General Session