

76-8-409 Refusing to give tax assessor or tax or license collector list of, or denying access to, employees.

Every person who, when requested by the assessor or collector of taxes or license fees, refuses to give to the assessor or collector the name and residence of each person in his employ, or to give the assessor or collector access to the building or place of employment, is guilty of a class B misdemeanor.

Amended by Chapter 5, 1991 General Session