

**184A.14 Examination of books.**

Any person subject to the provisions of [this chapter](#) shall furnish, on forms provided by the council, information required by the council to effectuate the provisions of [this chapter](#). In order to administer [this chapter](#), the council may examine books, papers, records, copies of tax returns, accounts, correspondence, contracts, or other documents and memoranda that it deems relevant which are in the control of a person subject to [this chapter](#) and which are not otherwise confidential as provided by law. The council may hold hearings, take testimony, administer oaths, subpoena witnesses, and issue subpoenas duces tecum in connection with the administration of [this section](#).

[C73, 75, 77, 79, 81, §184A.14]

[99 Acts, ch 158, §12, 18, 19](#)