

**450.67 Inspection of books, records, etc.**

The director of revenue may also inspect and examine the books, records, and accounts of any person, firm, or corporation, including the stock transfer books of any corporation, for the purpose of acquiring any information deemed necessary or desirable by the director for the proper enforcement of the inheritance tax laws of this state, and the collection of the full amount of the tax which may be due to the state thereunder.

[C24, 27, 31, 35, 39, §7372; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.67]

[2003 Acts, ch 145, §286](#)

Referred to in [§450.68](#)