

**179.9 Investigations by commission.**

The commission shall have the power to cause its authorized agents to enter upon the premises of any person charged by [this chapter](#) or by agreement with the commission with the collection of the excise tax imposed by [this chapter](#), and to cause to be examined by any such agent any books, records, documents, or other instruments bearing upon the amount of such tax collected or to be collected by such person; provided that the commission has reasonable ground to believe that all the tax herein levied has not been collected, or if it has not been fully accounted for as herein provided.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §179.9]