

**450.69 Contempt.**

Refusal of any person to attend before the director of revenue in obedience to any such citation, or to testify, or produce any books, accounts, records, or documents in the person's possession or under the person's control and submit the same to inspection of the department of revenue when so required, may, upon application of the director of revenue, be punished by any district court in the same manner as if the proceedings were pending in such court.

[C24, 27, 31, 35, 39, §7374; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.69]

[2003 Acts, ch 145, §286](#)