

**184.16 Examination of records.**

Persons subject to the provisions of [this chapter](#) shall furnish on forms provided by the council any information needed to enable the council to effectuate the policies of [this chapter](#). For the purpose of ascertaining the correctness of any report made to the council under the provisions of [this chapter](#), the secretary may examine books, papers, records, copies of tax returns not confidential by law, and accounts, which are in the control of any person. The secretary may hold hearings, take testimony, administer oaths, subpoena witnesses, and issue subpoenas in connection with the administration of [this chapter](#).

[C75, 77, 79, 81, §196A.22]

[98 Acts, ch 1032, §11](#); [98 Acts, ch 1038, §13](#)

C99, §184.16