

**421.9 Duties and powers — office.**

1. The director of revenue or a designated deputy shall sign on behalf of the department all orders, subpoenas, warrants, and other documents of like character issued by the department.

2. The office of the department shall be maintained at the seat of government in this state. The department shall be deemed to be in continuous session and open for the transaction of business except Saturday, Sunday, and a holiday. The director of revenue may hold sessions in conducting investigations any place within the state when necessary to facilitate and render more thorough the performance of the director's duties. As used in [this section](#), "holiday" means the same as defined in [section 421.9A, subsection 1](#), paragraph "b", or a date when the office is otherwise closed pursuant to [section 4.1, subsection 34](#).

3. The director may make application to the district court or judicial magistrate in the county where the books, records, or assets are located for an administrative search warrant as authorized by [section 808.14](#), to ensure equitable administration of state tax law, if any of the following occurs:

a. A person refuses to allow the director or the director's authorized representative to audit the person's books or records or to inspect or value the person's assets.

b. The director has good and sufficient reason to believe that a person will not allow the department to audit books or records or inspect or value assets or to believe that the person will destroy books or records or secrete or transfer assets.

4. Immediately upon issuance of a distress warrant authorized by [section 422.26](#), the director may make application to the district court or judicial magistrate for an administrative search warrant as authorized by [section 808.14](#) to execute the distress warrant.

[C31, 35, §6943-c20, -c21, -c22, -c23; C39, §6943.019, 6943.020, 6943.021, 6943.022; C46, 50, 54, 58, 62, 66, §421.10, 421.11, 421.12, 421.13; C71, 73, 75, 77, 79, 81, §421.9]

86 Acts, ch 1245, §421; 90 Acts, ch 1232, §3; 94 Acts, ch 1165, §3; 2003 Acts, ch 145, §286; 2007 Acts, ch 126, §64; 2022 Acts, ch 1061, §61

Subsection 2 amended