

**271.15 WHO MAY ADMINISTER OATHS.**

Each judge of the Tax Court, the administrator and court administrators of the Tax Court, and all other officers and employees of the Tax Court shall, respectively, have power to administer oaths and to take and certify acknowledgments so far as they may deem necessary to the proper discharge of their respective duties, and may authenticate the same with the seal of the Tax Court.

**History:** (2362-24) 1939 c 431 art 6 s 24; 1965 c 698 s 3; 1973 c 582 s 3; 1976 c 134 s 78; 1977 c 307 s 21,29; 1Sp1986 c 3 art 1 s 82; 1987 c 384 art 1 s 24; 1989 c 324 s 17