

**293.13 EXAMINATION OF BOOKS AND PAPERS; REFUSAL AS MISDEMEANOR.**

All books, contracts, deeds, instruments, correspondence, and memoranda relating to, or used in connection with, the conveyance of any real property, as set forth in section 293.01, shall, upon request of the commissioner of revenue, be open to inspection or examination. Any person who neglects or refuses, on request of the commissioner of revenue, access to the papers and books aforesaid, shall be guilty of a misdemeanor; and, upon conviction thereof, shall be punished therefor as provided by law.

**History:** (2394-103) *Ex1937 c 91 s 13; 1973 c 582 s 3; 1986 c 444*