345.53 EXAMINATION OF RECORDS.

Subdivision 1. **Commissioner's duties.** The commissioner may at reasonable times and upon reasonable notice examine the records of any person if there is reason to believe that the person has failed to report property that should have been reported pursuant to sections 345.31 to 345.60.

Subd. 2. **Examination charges.** If an examination of the records of a person results in the disclosure of property reportable and deliverable under sections 345.31 to 345.60, the commissioner may assess the cost of the examination against the holder at the rate of $15 per hour per examiner, but in no case may the charges exceed the value of the property found to be reportable and deliverable.

History: *1969 c 725 s 23; 1981 c 356 s 353; 1983 c 301 s 234; 1986 c 444*