

**422.70 General powers — hearings.**

1. The director, for the purpose of ascertaining the correctness of a return or for the purpose of making an estimate of the taxable income or receipts of a taxpayer, has the following powers:

- a. To examine or cause to be examined by an agent or representative designated by the director, books, papers, records, or memoranda.
- b. To require by subpoena the attendance and testimony of witnesses.
- c. To issue and sign subpoenas.
- d. To administer oaths, to examine witnesses and receive evidence.
- e. To compel witnesses to produce for examination books, papers, records, and documents relating to any matter which the director has the authority to investigate or determine.

2. Where the director finds the taxpayer has made a fraudulent return, the costs of any hearing, including a contested case hearing, shall be taxed to the taxpayer. In all other cases the costs shall be paid by the state.

3. The fees and mileage to be paid witnesses and charged as costs shall be the same as prescribed by law in proceedings in the district court of this state in civil cases. All costs shall be charged in the manner provided by law in proceedings in civil cases. If the costs are charged to the taxpayer they shall be added to the taxes assessed against the taxpayer and shall be collected in the same manner. Costs charged to the state shall be certified by the director and the department of administrative services shall issue warrants on the state treasurer for the amount of the costs, to be paid out of the proceeds of the taxes collected under [this chapter](#).

4. In case of disobedience to a subpoena the director may invoke the aid of any court of competent jurisdiction in requiring the attendance and testimony of witnesses and production of records, books, papers, and documents, and such court may issue an order requiring the person to appear before the director and give evidence or produce records, books, papers, and documents, as the case may be, and any failure to obey such order of court may be punished by the court as a contempt thereof.

5. Testimony on hearings before the director may be taken by a deposition as in civil cases, and any person may be compelled to appear and depose in the same manner as witnesses may be compelled to appear and testify as hereinbefore provided.

[C35, §6943-f57; C39, §**6943.094**; C46, 50, 54, 58, 62, 66, §422.63; C71, 73, 75, 77, 79, 81, §422.70]

[88 Acts, ch 1134, §79](#); [88 Acts, ch 1243, §9](#); [95 Acts, ch 83, §10](#); [2004 Acts, ch 1101, §48](#); [2013 Acts, ch 30, §90](#); [2014 Acts, ch 1026, §88](#)

Referred to in [§99G.30A](#), [§257.22](#), [§321.105A](#), [§422D.3](#), [§423.42](#), [§423A.6](#), [§423B.6](#), [§423C.4](#), [§423D.4](#), [§425.27](#), [§437A.17](#), [§437B.13](#)  
Contempts, chapter 665