

**138.884 Investigative powers of department.**

For the purpose of determining the correctness of any return; determining the amount of tax that should have been paid; determining whether or not the offender should have made a return or paid tax; or collecting any tax, penalty, or interest under KRS 138.872 and 138.889, the Department of Revenue may examine, or cause to be examined, any books, papers, records, or memoranda that may be relevant to making any determinations, whether the books, papers, records, or memoranda are the property of or in the possession of the offender or another person. The Department of Revenue may require the attendance of any person having knowledge or information that may be relevant; compel the production of books, papers, records, or memoranda by persons required to attend; take testimony on matters material to the determination; and administer oaths or affirmations. The Department of Revenue may issue subpoenas which may be served by authorized agents of the Department of Revenue to compel the attendance of witnesses or the production of documents, books, papers, records, bank records, and any other writing or memoranda.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 404, effective June 20, 2005. -- Amended 2001 Ky. Acts ch. 155, sec. 7, effective June 21, 2001. -- Created 1994 Ky. Acts ch. 315, sec. 8, effective July 15, 1994.