

**271.13 MAY COMPEL ATTENDANCE OF WITNESSES.**

The Tax Court and each judge of the tax court shall, respectively, have power to subpoena and compel the attendance of witnesses and the production of books, records, papers, and documents at any hearing or investigation at any place within the state in any matter within the scope of their authority, and shall also have power to administer oaths to witnesses and to take testimony under oath. Disobedience of an order of the Tax Court or any subpoena or refusal by any witness to be sworn or to testify upon any material matter at any such hearing or investigation shall be punishable in like manner as a contempt of the district court, in proceedings instituted upon complaint of the authority issuing the order or subpoena in the district court of the county where the order was made or the subpoena was made returnable. Subpoenas for witnesses or the production of documentary evidence shall be issued at the request of any party to the proceeding. Subpoenas may be signed by a judge of the tax court or the court administrator of the Tax Court on behalf of the Tax Court, as the case may be.

**History:** (2362-22) 1939 c 431 art 6 s 22; 1965 c 698 s 3; 1973 c 582 s 3; 1976 c 134 s 78; 1977 c 307 s 20,29; 1Sp1986 c 3 art 1 s 82; 1989 c 324 s 16