§ 105-261. Secretary and deputies to administer oaths.

The Secretary of Revenue and such deputies as he may designate shall have the power to
administer an oath to any person or to take the acknowledgment of any person in respect to any
return or report required by this Subchapter or under the rules and regulations of the Secretary
of Revenue, and shall have access to all the books and records of any person, firm, corporation,
county, or municipality in this State. (1939, c. 158, s. 930; 1973, c. 476, s. 193.)