

**§4308. Inspection**

The State Tax Assessor, the assessor's duly authorized agents, the Commissioner of Agriculture, Conservation and Forestry and the commissioner's deputies, agents or employees have authority to enter any place of business of any processor or shipper or any car, boat, truck or other conveyance in which wild blueberries are to be or are being transported, including on a public way, and to inspect any books or records of any processor or shipper, or any premises where wild blueberries are stored, handled, transported or merchandised, for the purpose of determining what wild blueberries are taxable under this chapter or for the purpose of determining the truth or falsity of any statement or return made by any processor or shipper. The Commissioner of Agriculture, Conservation and Forestry, or the commissioner's deputies, agents or employees, shall conduct periodic random inspections of processors and shippers under this section and section 4316, subsection 4. [PL 2019, c. 222, §3 (AMD); PL 2019, c. 222, §7 (AFF).]

**SECTION HISTORY**

PL 1979, c. 731, §19 (AMD). PL 1997, c. 511, §17 (AMD). PL 2011, c. 657, Pt. W, §6 (REV). PL 2019, c. 222, §3 (AMD). PL 2019, c. 222, §7 (AFF).

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