

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1896. Entry of Premises for Examination of Taxable Objects.

(a) *Entry During Day.* The Secretary may enter, in the daytime, any building or place where any articles or objects subject to tax are made, produced, or kept, so far as it may be necessary for the purpose of examining said articles or objects.

(b) *Entry at Night.* When such premises are open at night, the Secretary may enter them while so open, in the performance of his official duties.

Source: PL 14-35, § 4 (1896).