

§ 14-243. Failing to surrender tax list for inspection and correction.

If any tax collector shall refuse or fail to surrender his tax list for inspection or correction upon demand by the authorities imposing the tax, or their successors in office, he shall be guilty of a Class 1 misdemeanor. (1870-1, c. 177, s. 2; Code, s. 3823; Rev., s. 3788; C.S., s. 4397; 1983, c. 670, s. 23; 1993, c. 539, s. 153; 1994, Ex. Sess., c. 24, s. 14(c).)