

**103 KAR 40:010. Maintaining records.**

RELATES TO: KRS 244.150

STATUTORY AUTHORITY: KRS 131.130, 244.150

CERTIFICATION STATEMENT:

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of Kentucky tax laws. This administrative regulation, under the authority of KRS 244.150, specifies the length of time that records must be accessible.

Section 1. All records of a licensee trafficking in alcoholic beverages shall be accessible upon demand for inspection by agents of the Department of Revenue for a period of at least four (4) years.

(CH-9; 1 Ky.R. 709; eff. 5-14-1975; TAm eff. 5-20-2009; TAm eff. 6-28-2016; Crt eff. 1-28-2020; 46 Ky.R. 1601,2227; eff. 5-5-2020; Crt to Am; Am filed 7-9-2026.)