

281.820 Accounts and records for tax purposes.

The department may require any motor carrier to keep within this state, subject to inspection at all reasonable times by the department, such books of account or records as are reasonably necessary to enable the department to obtain full information at all times regarding the amounts due from such operator in fees or taxes. The books and records shall be at all times open to inspection by the department.

History: Amended 1970 Ky. Acts ch. 57, sec. 6. -- Created 1950 Ky. Acts ch. 63, sec. 51, effective June 15, 1950.