

**281.820 Accounts and records for tax and regulation 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 other 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 and in order to regulate the motor carrier's operation. The books and records shall be at all times open to inspection by, but shall not be kept or retained by, the department.

**Effective:** June 24, 2015

**History:** Amended 2015 Ky. Acts ch. 19, sec. 27, effective June 24, 2015. -- Amended 1970 Ky. Acts ch. 57, sec. 6. -- Created 1950 Ky. Acts ch. 63, sec. 51, effective June 15, 1950.