

142.125 Recordkeeping.

- (1) Each retailer shall keep records, receipts, invoices, and other pertinent papers in the form that the department requires.
- (2) Each retailer who files the returns required by KRS 142.115 shall keep records for not less than four (4) years from the making of the records, unless the department in writing authorizes their destruction at an earlier date.

Effective: January 1, 2017

History: Created 2016 Ky. Acts ch. 111, sec. 21, effective January 1, 2017.