

**234.400 Department's power to audit licensee's books.**

The department may audit the books and records of each licensee and make such other investigations as it deems necessary to determine whether or not the tax and other requirements imposed by KRS 234.310 to 234.440 have been met.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 642, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 176, sec. 11, effective July 1, 1960.