

§ 105-449.121. Record-keeping requirements; inspection authority.

(a) What Must Be Kept. – A person who is subject to audit under subsection (b) of this section must keep a record of all shipping documents or other documents used to determine information the person provides in a return or to determine the person's motor fuel transactions. The records must be kept for the applicable period of statute of limitations as set forth in Article 9 of this Chapter. If the records apply to a transaction not required to be reported in a return, the records must be kept for three years from the date of the transaction.

(b) Inspection. – The Secretary or a person designated by the Secretary shall have the right at any reasonable time to inspect the records subject to audit under this subsection and may do any of the following to determine tax liability under this Article:

- (1) Audit a person who is required to have or elects to have a license under this Article.
- (2) Audit a distributor, a retailer, a bulk end-user, or a motor fuel user that is not licensed under this Article.
- (3) Examine a tank or other equipment used to make, store, or transport motor fuel, diesel dyes, or diesel markers.
- (4) Take a sample of a product from a vehicle, a tank, or another container in a quantity sufficient to determine the composition of the product.
- (5) Stop a vehicle for the purpose of taking a sample of motor fuel from the vehicle. (1995, c. 390, s. 3; 1995 (Reg. Sess., 1996), c. 647, s. 43; 2000-173, s. 18; 2008-134, s. 52; 2009-445, s. 37; 2023-12, s. 3.18(a).)