

3.20.030 Books and records

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The comptroller or any person certified as his or her delegate may enter the premises of the place for inspection and examination of books and records in order to effectuate the proper administration of this chapter and to assure the enforcement of the collection of the tax imposed. It is unlawful for any person to prevent, hinder, or interfere with the comptroller or his or her duly authorized delegate in the discharge of his or her duties and the performance of this chapter. It shall be the duty of every owner to keep accurate and complete books and records to which the comptroller or his or her delegate shall at all times have full access, which records shall include a daily sheet showing:

- A. The number of admission charges charged within the twenty-four-hour period; and
- B. The actual admission charge tax receipts collected for the date in question.

(1981-M-15 : § 1; 1981-M-12 : § 1 (part))