

## 3.40.060 Books and Records of Retailer

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### **3.40.060 – Books and Records of Retailer**

Every retailer under this Ordinance shall keep books, records and other documents which are adequate to reflect that the tax imposed by this Ordinance is being collected in the proper amount. All books and records and other papers and documents required by this Ordinance to be kept shall, at all times during business hours of the day, be subject to inspection by the City or its duly authorized agents and employees. Books and records reflecting gross charges during any period with respect to which the tax is imposed shall be preserved until the expiration of three years following the period the tax was incurred, unless the city, in writing, authorizes their destruction or disposal at an earlier date.

(1998-M-37 : § 1)