

**59-26-106 Records.**

- (1) A multi-channel video or audio service provider shall maintain records, statements, books, or accounts necessary to determine the amount of tax that the multi-channel video or audio service provider is required to remit to the commission under this chapter.
- (2) The commission may require a multi-channel video or audio service provider to make or keep the records, statements, books, or accounts the commission considers sufficient to show the amount of tax for which the multi-channel video or audio service provider is required to remit to the commission under this chapter:
  - (a) by notice served upon that multi-channel video or audio service provider; or
  - (b) by administrative rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (3) After notice by the commission, a multi-channel video or audio service provider shall open the records, statements, books, or accounts specified in Subsection (2) for examination by the commission or a duly authorized agent of the commission.

Amended by Chapter 382, 2008 General Session