

32B-5-302 Recordkeeping.

- (1) A retail licensee shall make and maintain a record showing in detail:
 - (a) quarterly expenditures made separately for:
 - (i) malt or brewed beverages;
 - (ii) liquor;
 - (iii) set-ups;
 - (iv) food; and
 - (v) any other item required by the department; and
 - (b) sales made separately for:
 - (i) malt or brewed beverages;
 - (ii) set-ups;
 - (iii) food; and
 - (iv) any other item required by the department.
- (2) A retail licensee shall make and maintain a record required by Subsection (1):
 - (a) in a form approved by the department; and
 - (b) current for each three-month period.
- (3) A retail licensee shall support an expenditure by:
 - (a) a delivery ticket;
 - (b) an invoice;
 - (c) a receipted bill;
 - (d) a canceled check;
 - (e) a petty cash voucher; or
 - (f) other sustaining datum or memorandum.
- (4) In addition to a record required under Subsection (1), a retail licensee shall make and maintain any other record the department may require.
- (5)
 - (a) A record of a retail licensee is subject to inspection by an authorized representative of the commission and the department.
 - (b) A retail licensee shall allow the department, through an auditor or examiner of the department, to audit the records of the retail licensee at times the department considers advisable.
- (6) Section 32B-1-205 applies to a record required to be made or maintained in accordance with this section.

Enacted by Chapter 276, 2010 General Session