

**296A.19 REQUIRED RECORDS.**

Subdivision 1. **Retention.** All distributors, dealers, special fuel dealers, bulk purchasers, dealers of aviation gasoline, and all users of special fuel shall keep a true and accurate record of all purchases, transfers, sales, and use of petroleum products and special fuel, including copies of all sales tickets issued, in a form and manner approved by the commissioner, and shall retain all such records for 3-1/2 years.

Subd. 2. **Accessibility.** The books and records of all carriers of petroleum products, distributors, dealers, and persons selling or using special fuel shall be made accessible to the commissioner or an authorized representative.

Subd. 3. **Examination.** The commissioner shall make periodic examinations of all records kept by distributors, special fuel dealers, bulk purchasers, or other persons selling or using gasoline or special fuel.

**History:** 1998 c 299 s 19; 1Sp2017 c 1 art 11 s 12