

**53A.11 BOOKS OF ACCOUNT; ANNUAL REPORT.**

The licensee shall keep and use in the licensee's business the books, accounts, and records that will enable the commissioner to determine whether the licensee is complying with this chapter and with the rules adopted by the commissioner. A licensee shall preserve the books, accounts, and records for at least two years after making the final entry.

**History:** *1989 c 247 s 11*