296A.19 REQUIRED RECORDS.

Subdivision 1. **Retention.** (a) All distributors, dealers, special fuel dealers, bulk purchasers, dealers of aviation gasoline, and all users of special fuel must 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 must retain all such records for 3-1/2 years.

(b) All public charging station operators must keep a true and accurate record of all electricity sold as vehicle fuel to and from public charging stations, in a form and manner approved by the commissioner, and must retain all such records for 3-1/2 years.

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

(b) The books and records of all public charging station operators, and the books and records of the entity that supplied electricity sold as vehicle fuel by the public charging station operator, must be made accessible to the commissioner or an authorized representative.

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

(b) The commissioner must make periodic examinations of all records kept by public charging station operators that sell electricity as vehicle fuel through a public charging station.

History: *1998 c 299 s 19; 1Sp2017 c 1 art 11 s 12; 1Sp2025 c 8 art 2 s 77*