

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1808. Transaction to be Recorded.

(a) Every person, engaging in any transaction subject to a tax, fee or charge imposed under this Division shall keep a complete and accurate record of each transaction in English and such record shall be available for inspection, examination and audit by the Secretary. A person may maintain a duplicate of such records in a language or languages other than English.

(b) Any person willfully failing to keep or make available for inspection, examination and audit by the Secretary such records, in addition to the other sanctions provided in this chapter, shall be subject to revocation of any relevant existing license to do business within the Commonwealth, following notice and an opportunity for prior hearing on any such proposed revocation by the Secretary or his designee.

Source: PL 3-11, § 808; repealed and reenacted by PL 14-35, § 4 (1808).