§ 105-113.40. Records of sales, inventories, and purchases to be kept.

Every person required to be licensed under this Article shall keep complete and accurate records of the dealer's purchases, inventories, sales, shipments, and deliveries of tobacco products, and any other information as required under this Article. These records shall be in the form prescribed by the Secretary, open at all times for inspection by the Secretary or an authorized representative of the Secretary, and safely preserved for a period of three years in a manner to ensure their security and accessibility for inspection by the Department. (1969, c. 1075, s. 2; 1973, c. 476, s. 193; 1991, c. 689, s. 274; 2019-169, s. 4.4(b).)