

123.138 Books of account required.

Each class "A" or special class "A" permittee shall keep proper books of account and records showing the amount of beer sold by the permittee, and these books of account shall be at all times open to inspection by the administrator and to other persons pursuant to section 123.30, subsection 1. Each class "B" and class "C" permittee shall keep proper books of account and records showing each purchase of beer made by the permittee, and the date and the amount of each purchase and the name of the person from whom each purchase was made, which books of account and records shall be open to inspection pursuant to section 123.30, subsection 1, during normal business hours of the permittee.

[C35, § 1921-f120; C39, § **1921.122**; C46, 50, 54, 58, 62, 66, 71, § 124.27; C73, 75, 77, 79, 81, § 123.138]

88 Acts, ch 1241, § 21; 89 Acts, ch 221, § 9