

**326.19A Failure to maintain records penalty.**

The department may assess a penalty in an amount equal to twenty percent of the amount calculated under section 326.6, subsection 2, paragraph "b", if the audit of the apportioned fleet owner under section 326.19 confirms that the fleet owner has failed to maintain records on all of the following:

1. Verification of miles for the preceding year.
2. Jurisdictional percentages claimed pursuant to section 326.6, subsection 1.
3. Reciprocity agreements to which the department may be a party.

The department shall adopt rules specifying the records and other information required for an audit under section 326.19.

92 Acts, ch 1100, § 7