## 326.19A Failure to maintain operational records — penalty.

- 1. The department may assess a penalty in an amount equal to twenty percent of the apportioned fees if an audit conducted pursuant to the international registration plan confirms that the registrant has failed to maintain operational records on all of the following:
  - a. Verification of distance for the preceding year.
  - b. Reciprocity agreements to which the department may be a party.
- 2. The department shall adopt rules specifying the records and other information required for an audit under the international registration plan.
  - 92 Acts, ch 1100, §7; 2010 Acts, ch 1061, §180; 2012 Acts, ch 1093, §27 [T] Section amended