

424.12 Records required.

It is the duty of every depositor required to make a report and pay any charge under [this chapter](#), to preserve such records as the director may require, and it is the duty of every depositor to preserve for a period of three years all invoices and other records; and all such books, invoices, and other records shall be open to examination at any time by the department, and shall be made available within this state for examination upon reasonable notice when the director shall so order. When requested to do so by any person from whom a charge payer is seeking credit, or with whom the charge payer is negotiating the sale of any personal property, or by any other person having a legitimate interest in such information, the director, upon being satisfied that such a situation exists, shall inform that person as to the amount of unpaid charges due by the charge payer under [this chapter](#). The giving of information under such circumstances shall not be deemed a violation of [section 422.72](#) as applied to [this chapter](#).

[Section 422.72](#) applies to [this chapter](#) as if the environmental protection charge were a tax. [89 Acts, ch 131, §24; 2001 Acts, ch 150, §9](#)