

452A.43 Records.

1. A licensed electric fuel dealer or user shall maintain, for a period of three years, records of all transactions by which the dealer or user dispenses electric fuel into the batteries or other energy storage devices of electric motor vehicles, including pertinent records and papers as required by the department.

2. If in the normal conduct of a dealer's or user's business the records are maintained and kept at an office outside this state, the records shall be made available for audit and examination by the department at the office outside this state, but the audit and examination shall be without expense to this state.

3. The department, after an audit and examination of records required to be maintained under [this section](#), may authorize their disposal upon the written request of the dealer or user.

[2019 Acts, ch 151, §26, 46](#)