

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