

**123.33 Records.**

Every holder of a license or permit under [this chapter](#) shall maintain records, in printed or electronic format, which include income statements, balance sheets, purchase and sales invoices, purchase and sales ledgers, and any other records as the administrator may require. The records required and the premises of the licensee or permittee shall be accessible and open to inspection pursuant to [section 123.30, subsection 1](#), during normal business hours of the licensee or permittee.

[C35, §1921-f22; C39, §**1921.022**; C46, 50, 54, 58, 62, 66, 71, §123.22; C73, 75, 77, 79, 81, §123.33]

[85 Acts, ch 196, §2](#); [88 Acts, ch 1241, §8](#); [2013 Acts, ch 35, §5](#); [2017 Acts, ch 119, §8](#); [2018 Acts, ch 1060, §14](#)