

### §135. Record-keeping requirements

**1. Taxpayers.** Persons subject to tax under this Title shall maintain such records as the State Tax Assessor determines necessary for the reasonable administration of this Title. Records pertaining to taxes imposed by chapters 371, 575 and 577 and by Part 8 must be retained as long as is required by applicable federal law and regulation. Records pertaining to the special fuel tax user returns filed pursuant to section 3209, subsection 2 and the International Fuel Tax Agreement pursuant to section 3209, subsection 1-B must be retained for 4 years. Records pertaining to all other taxes imposed by this Title must be retained for a period of at least 6 years. The records must be kept in such a manner as to ensure their security and accessibility for inspection by the assessor or any designated agent engaged in the administration of this Title.

[PL 2011, c. 380, Pt. M, §1 (AMD).]

**2. Bureau of Revenue Services.** Returns filed under this Title or microfilm reproductions or digital images of those returns must be preserved for 3 years and thereafter until the State Tax Assessor orders their destruction.

[PL 2003, c. 588, §2 (AMD).]

#### SECTION HISTORY

PL 1979, c. 378, §3 (NEW). PL 1995, c. 281, §4 (AMD). PL 1997, c. 526, §14 (AMD). PL 2001, c. 396, §3 (AMD). PL 2003, c. 588, §2 (AMD). PL 2007, c. 438, §7 (AMD). PL 2011, c. 380, Pt. M, §1 (AMD).

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