

**79-3415. Records, invoices and bills of lading.** Each distributor, manufacturer, importer, exporter, retailer or user shall maintain and keep, for a period of three years, a full record or records of all motor-vehicle fuels or special fuels received, imported, used or sold and delivered within this state by such distributor, manufacturer, importer, exporter, retailer or user, together with invoices and bills of lading thereof, and such other pertinent papers as may be required by the director.

**History:** L. 1933, ch. 317, § 15; L. 1939, ch. 330, § 12; L. 1992, ch. 106, § 14; L. 1995, ch. 262, § 36; L. 2006, ch. 81, § 5; April 13.