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§4–202.

(a) Each person who has gross receipts subject to the admissions and amusement tax shall keep complete and accurate records in the form and with the information that the Comptroller requires by regulation.

(b) The person who is required under subsection (a) of this section to keep records shall make the records available for inspection and examination by the Comptroller at any time during business hours.

(c) The person shall keep the records required under subsection (a) of this section for 4 years, unless the Comptroller consents in writing to an earlier destruction of the records or requires in writing that the records be kept longer than 4 years.

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