

CHAPTER 7 PERMITTEES REPORTS/RECORD RETENTION

002: RECORD RETENTION

~~002.01 All licensees and or holders of shipper's permits shall retain and preserve true books of accounts and records of all business receipts, disbursements and funds used in connection with the licensed business for a period of three years.~~

002.01 All licensees will keep complete, accurate and separate records for a period of three years. The records will be available for inspection and copies of such can be requested by NLCC and auditors. Licensees may use storage technologies for the storage of their records, and may store them off site, provided the records so stored are readily subject to retrieval and made available for viewing on a screen or in hard copy by NLCC, enforcement or auditors during reasonable hours. At any other time of day, if the licensee's records are not available for inspection, the licensee will provide the records within 24 hours after a request is made to inspect the records. "reasonable hours" will be deemed to include all business hours of operation and any other time at which there exists any indication of activity upon the licensed premises.

~~002.02 All retailers shall keep invoices and records involving the purchase of alcoholic liquors for the previous twelve months and make them available for inspection upon demand to the Commission or its agents.~~

002.02 All licensed manufacturers, bottlers or wholesalers of alcoholic beverages will retain and preserve a complete, accurate and separate record of all alcoholic beverages manufactured, bottled, purchased, sold or shipped by them. Such records will show the quantities of all such alcoholic beverages manufactured, bottled, purchased, sold or shipped by them; the dates of all sales, purchases, deliveries or shipments, the names and addresses of all persons to or from whom such sales, purchases, deliveries or shipments are made; the quantities and kinds of alcoholic beverages sold and delivered or shipped and the prices charged therefore and the taxes applicable thereto, if any. Every manufacturer and wholesaler, at the time of delivering alcoholic beverages to any licensee or industry member, will also prepare a duplicate invoice showing date of delivery, the quantity and value of each delivery and the name of the purchaser to whom the delivery is made. Bills of lading, properly executed with signatures, proving quantity are required for any shipments of alcoholic beverages being made out of the state and into the state of Nebraska.

002.03 Every retail licensee will keep complete, accurate and separate records, including invoices, of the purchases and sales of alcoholic beverages, food and other merchandise. The records of alcoholic beverages will be kept separate and apart from other records and will include all purchases thereof, the dates of such purchases, the kinds and quantities of

alcoholic beverages purchased, the prices charged therefore and the names and addresses of the persons from whom purchased. Additionally, each retail licensee will keep accurate accounts of daily sales, and sales tax records, showing quantities of alcoholic beverages, food, and other merchandising sold and the prices charged, therefore.

002.04 If a licensee has rights as a manufacturer, wholesaler, and retailer then the appropriate record retention shall be based on the type of business activity.

002.05 The terms “sale” and “sell” will include exchange, barter or traffic, or delivery made otherwise than gratuitously, by any means whatsoever, of mixed beverages and other alcoholic beverages, and of meals or food.

002.06 Federal forms that are required to be submitted and kept on file must be available to state and NLCC Auditors upon request. Federal forms that are required whether submitted or required to be kept on file must be available to enforcement officials and NLCC staff and auditors upon request and are subject to the record retention as above.