

STATE OF NEW YORK

LIQUOR AUTHORITY

ALBANY

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TO: RETAIL LICENSEES

SUBJECT: BOOKS AND RECORDS

The Alcoholic Beverage Control Law requires each retail licensee to keep and maintain upon the licensed premises adequate books and records of all transactions involving the business transacted by such licensee. The Law further provides that such books and records shall be available for inspection by any authorized representative of the Liquor Authority.

Investigation has disclosed that such books and records are not kept on the licensed premises at all times and are, therefore, not available to investigators. In most instances, it is claimed by the licensee that the books have been removed by his accountant to his office. The Liquor Authority realizes that it may become necessary at times to have the books and records audited by the licensee's accountant. However, this should require their removal for only a reasonable period.

The Liquor Authority is of the opinion that such audit should not require the removal of the books from the licensed premises for more than seventy-two (72) hours during any calendar month. When the books are removed from the licensed premises, the Liquor Authority will require the licensee to obtain a written statement from his accountant, indicating the time when the books were removed and the time when the books will be returned. This statement should also state the reason for their removal and the place to which they were removed. This statement must be kept on the licensed premises and be available to investigators.

During the period that the books are removed from the premises for such reason, the licensee must nevertheless maintain current records of the transactions involving his business.

STATE LIQUOR AUTHORITY

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