

STATE OF NEW YORK
LIQUOR AUTHORITY

TO: HOLDERS OF ON-PREMISES LIQUOR AND WINE LICENSES
SUBJECT: MAINTENANCE OF BOOKS AND RECORDS ON LICENSED PREMISES

Under Item 2 of Bulletin No. 319, issued under date of October 16, 1959, the Liquor Authority rescinded the prior permission granted to on-premises licensees to remove books and records from the licensed premises to their accountant's office for a period not to exceed seventy-two hours and directed that such books and records must be maintained on the licensed premises at all times except as specified in the said Bulletin.

The Authority's action was taken inasmuch as a number of on-premises licensees were making questionable use of the permission previously granted. At the same time the Authority indicated that an industry conference would be held to determine under what other conditions permission to remove books and records from the licensed premises might be granted.

A conference on this subject was held in December 1959 with the industry and representatives of several associations of accountants. After reviewing the various considerations and problems raised at this conference, the Authority has determined to rescind Item 2 of Bulletin No. 319 and to issue the following instructions with respect to the maintenance of books and records on premises licensed for the on-premises consumption of alcoholic beverages:

Maintenance of books and records on premises licensed
for the sale of alcoholic beverages for on-premises consumption

The books and records of the licensee must be kept in the licensed premises at all times, available for inspection by any authorized representative of the Liquor Authority and may be removed from the licensed premises only under the following conditions:

- A. Where a licensee operating two or more premises has applied for and received permission from the Authority to maintain central records pursuant to Rule 32.
- B. Where such records are produced in answer to a subpoena from a Court or a demand or inquiry by a duly constituted agency of government provided the licensee maintains a record which sets forth the date and time the records were taken from the premises, the place to which they were removed and the reason for their removal.
- C. Where such records are removed for a period not to exceed 72 hours within any one month for the purpose of being audited

or written up at an accountant's office provided the following conditions are complied with:

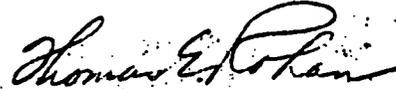
(1) A receipt in writing is kept on the licensed premises signed by the accountant or his representative indicating the date and time when the books and records were taken from the licensed premises, the reason for their removal and the address of the place where removed. Such receipt must also contain a statement that the books and records are available at the accountant's office for inspection by any authorized representative of the Authority and that upon demand such books and records will be made available to the Authority within twenty-four hours either at the licensed premises or at the appropriate Zone Office of the Authority, whichever is specified by the Authority.

(2) A separate record is maintained on the licensed premises in a bound (not loose-leaf) book in which licensee must note each removal of the books and records from the licensed premises for any purpose, the date and time of each such removal; the reason for the removal and the name and address of the place where removed. Such record must be maintained for a period of at least two years.

Failure on the part of any licensee to comply with any of the foregoing conditions will be cause for the institution of disciplinary proceedings against the licensee and where a violation is established, the imposition of an appropriate penalty.

The foregoing shall be effective on and after February 1, 1960.

STATE LIQUOR AUTHORITY


THOMAS E. ROHAN
CHAIRMAN