

**138.840 Audit by department.**

The department may audit the books and records of each processor and make such other investigations as it deems necessary to determine the payment of tax and other requirements imposed by KRS 138.820 to 138.860.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 397, effective June 20, 2005. -- Created 1976 Ky. Acts ch. 376, sec. 4.