

**142.341 Records to be kept by provider -- Length of time of retention.**

- (1) Every provider shall keep records, receipts, invoices, and other pertinent papers in the form as the department may require.
- (2) Every provider who files the returns required under KRS 142.323 shall keep records for not less than six (6) years from the making of records unless the department in writing authorizes their destruction at an earlier date.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 530, effective June 20, 2005. -- Created 1994 Ky. Acts ch. 512, sec. 108, effective July 15, 1994.