

**229.041 Books examined, when.**

Whenever a person fails to make the report within the time prescribed by KRS 229.031, or whenever the report is unsatisfactory to the authority, it may examine or cause to be examined the books and records of that person to ascertain and fix the total amount of its gross receipts for any show or exhibition and the amount of the tax due.

**Effective:** July 15, 2008

**History:** Amended 2008 Ky. Acts ch. 91, sec. 4, effective July 15, 2008. -- Amended 2005 Ky. Acts ch. 11, sec. 18, effective June 20, 2005. -- Created 1964 Ky. Acts ch. 170, sec. 16.