

**§ 105-449.46. Record-keeping requirements; inspection authority.**

(a) Record Keeping. – An interstate motor carrier shall maintain records in accordance with any cooperative agreements entered into in accordance with G.S. 105-449.57 and shall maintain any other information required by the Secretary. An intrastate motor carrier shall maintain records to determine the person's motor fuel or alternative fuel transactions and any other information as required by the Secretary. The intrastate motor carrier shall keep the records for four years after the date of the transaction.

(b) Inspection. – The Secretary and the Secretary's authorized agents and representatives shall have the right at any reasonable time to inspect the books and records of any motor carrier subject to the tax imposed by this Article or to the registration fee imposed by Article 3 of Chapter 20 of the General Statutes. (1955, c. 823, s. 10; 1973, c. 476, s. 193; 2005-435, s. 5; 2023-12, s. 3.13(a).)