

§1839. Records and reports

1. Records required. Each licensee or registrant shall keep a record of all financial transactions involving games operated under this chapter. Except for records kept by eligible organizations operating raffles under section 1837-A, the records must include an exact account of all gross revenue from the games, an itemization of all allowable expenses, including, but not limited to, the cost of prizes, printing, licenses and administration, and the disposition of all proceeds, including, but not limited to, all gifts, grants and payments to any person, firm, corporation, association or organization for any purpose whatsoever. All financial records involving games operated under this chapter must be separate and distinguishable from other records of the organization. Revenue from more than one game operated under this chapter may be entered into one account.

[PL 2023, c. 86, §6 (AMD).]

2. Records required for licensee or registrant employing tokens. If a licensee or registrant employs tokens to account for revenue from games operated under this chapter and if the licensee or registrant maintains direct control over the sale and redemption of the tokens and keeps accurate records of all tokens used, then the Gambling Control Unit may by rule alter or reduce the record-keeping requirements of subsection 1 to the extent the use of tokens renders those records unnecessary for adequate control of the licensee's or registrant's games.

[PL 2017, c. 284, Pt. KKKKK, §27 (AMD).]

3. Disposition of funds reports. Within 10 business days after the last day of any period during which a licensed game under this chapter is conducted, the licensee shall file with the Gambling Control Unit a disposition of funds form prescribed and furnished by the Gambling Control Unit, detailing for the period the total receipts and expenditures of the game and the disposition of funds. Every statement must be made under oath by an officer of the licensee or by the member in charge of the conduct of the game. A registrant who conducts games under this chapter shall maintain records of disposition of funds, which must be made available to the Gambling Control Unit upon request.

[PL 2017, c. 284, Pt. KKKKK, §27 (AMD).]

4. Disposition of funds reports from registrant using tokens. If tokens are employed to account for revenue from games operated under this chapter, then the registrant shall maintain a report of the number of tokens sold, the number redeemed and the disposition of funds from the proceeds of sale in addition to such other information as the Gambling Control Unit may require under subsection 3.

[PL 2017, c. 284, Pt. KKKKK, §27 (AMD).]

5. Records maintained for 3 years. Every licensee or registrant that has conducted a game under this chapter shall maintain and keep for a period of 3 years reports as may be necessary to substantiate the records and reports required by this section or by the rules adopted under this chapter.

[PL 2017, c. 284, Pt. KKKKK, §27 (AMD).]

6. Location. All records maintained by a licensee or registrant pursuant to this section and pursuant to the rules adopted under this chapter must be kept and maintained on the premises where the game has been conducted or at the primary business office of the licensee or registrant, which must be designated by the licensee in the license application or the registrant in the registration. These records must be open to inspection by the Gambling Control Unit, and a licensee or registrant may not refuse the Gambling Control Unit permission to inspect or audit the records. Refusal to permit inspection or audit of the records does not constitute a crime under this chapter but constitutes grounds for revocation of license or registration.

[PL 2017, c. 284, Pt. KKKKK, §27 (AMD).]

SECTION HISTORY

PL 2009, c. 487, Pt. A, §2 (NEW). PL 2017, c. 284, Pt. KKKKK, §27 (AMD). PL 2023, c. 86, §6 (AMD).

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