

CHAPTER 451a. RECORDKEEPING REQUIREMENTS

Sec.
451a.1. Recordkeeping generally.

Authority

This Chapter 451a issued under 4 Pa.C.S. §§ 1202(b)(30), 1207(3), 1208, 1209(d), 1308 and 1322, unless otherwise noted.

Source

This Chapter 451a adopted June 15, 2007, effective June 16, 2007, 37 Pa.B. 2686, unless otherwise noted.

§ 451a.1. Recordkeeping generally.

(a) Manufacturer, gaming junket enterprise, and management company licensees and registered and certified gaming service providers shall maintain adequate records of business operations which shall be made available to the Board upon request. These records include:

- (1) Correspondence with the Board and other local, Commonwealth and Federal governmental agencies.
- (2) Correspondence concerning gaming equipment with a manufacturer, supplier, management company or slot machine licensee.
- (3) Copies of all promotional material and advertising.
- (4) A personnel file on each current and former employee.
- (5) Financial records of all transactions concerning slot machines and associated equipment with a manufacturer, supplier, management company or slot machine licensee.
- (6) Copies of all tax returns, reports and other tax documents filed with a taxing entity of the Federal government, the Commonwealth or local taxing entity within this Commonwealth for 7 years or a longer period as prescribed by the taxing entity.
- (7) Copies of all general accounting records.

(b) Except as provided in subsection (a)(6), regarding tax documents, the records listed in subsection (a) shall be maintained for at least 5 years.

(c) The records required to be maintained under subsection (a) shall be kept in a location secure from theft, loss or destruction.

Authority

The provisions of this § 451a.1 amended under 4 Pa.C.S. §§ 1103, 1202(b)(30), 1209(b), 1317(c), 1317.1(c), 1317.2, 1326 and Chapter 16.

Source

The provisions of this § 451a.1 amended May 22, 2009, effective May 23, 2009, 39 Pa.B. 2588; amended October 22, 2010, effective October 22, 2010, 40 Pa.B. 6083; amended May 13, 2011, effective May 14, 2011, 41 Pa.B. 2439. Immediately preceding text appears at serial page (353461).

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Cross References

This section cited at 58 Pa. Code § 465a.6 (relating to retention, storage and destruction of books, records and documents).

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