

**RCW 82.26.060 Books and records to be preserved—Entry and inspection by department or board.** (1) Every distributor must keep at each place of business complete and accurate records for that place of business, including itemized invoices, of tobacco products held, purchased, manufactured, brought in or caused to be brought in from without the state, or shipped or transported to retailers in this state, and of all sales of tobacco products made.

(2) These records must show the names and addresses of purchasers, the inventory of all tobacco products, and other pertinent papers and documents relating to the purchase, sale, or disposition of tobacco products. All invoices and other records required by this section to be kept must be preserved for a period of five years from the date of the invoices or other documents or the date of the entries appearing in the records.

(3) At any time during usual business hours the department, board, or its duly authorized agents or employees, may enter any place of business of a distributor, without a search warrant, and inspect the premises, the records required to be kept under this chapter, and the tobacco products contained therein, to determine whether or not all the provisions of this chapter are being fully complied with. If the department, board, or any of its agents or employees, are denied free access or are hindered or interfered with in making such examination, the registration certificate issued under RCW 82.32.030 of the distributor at such premises is subject to revocation, and any licenses issued under this chapter or chapter 82.24 or 70.345 RCW are subject to suspension or revocation, by the department or board. [2019 c 445 § 205; 2009 c 154 § 3; 2005 c 180 § 4; 1975 1st ex.s. c 278 § 73; 1961 c 15 § 82.26.060. Prior: 1959 ex.s. c 5 § 16.]

**Conflict with federal requirements—Effective date—2019 c 445:** See RCW 82.25.900 and 82.25.901.

**Automatic expiration date and tax preference performance statement exemption—2019 c 445:** See note following RCW 82.08.0318.

**Effective date—2005 c 180:** See note following RCW 82.26.105.

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.