20-X-9-.10 **Record Keeping Requirements for Consumable Hemp Product Retailers.**

(1) All consumable hemp product retailers shall maintain records reflecting the following:

a. All consumable hemp products received by date received, invoice number, distributor or producer, and quantity. All consumable hemp products received by the retailer shall be acknowledged by signature of a representative of the retailer on the receiving documents. The date received shall also be indicated on the documents. Paper receiving documents are required to be maintained on the licensed premises and must be readily available for inspection.

b. Electronic receiving documents are a suitable substitution for paper documents, if these records meet the receiving document requirements of (1)(a). Electronic receiving records must be readily available and accessible to any authorized representative of the board. Electronic records must be readily available on the licensed premises in a printable or digital format when for inspection.

c. All sales receipts shall be prepared for all sales of consumable hemp products made to customers. Sales receipts shall include but not be limited to sales date, brand and/or label, retail sales price, quantity sold, consumable hemp products tax collected, and sales grand total. Paper sales records are required to be maintained on the licensed premises and must be readily available for inspection.

d. Electronic point-of-sale software system records are a suitable substitution for paper documents, if these records meet the sales receipt requirements of (1). Electronic point-of-sale records must be accessible to any authorized representative of the board. Electronic point-of-sale software records must be readily available on the licensed premises in a printable or digital format for inspection.

(2) A consumable hemp product retailer choosing to submit a paper return and corresponding payment by check or money order shall file a monthly tax return with the board which shall be postmarked on or before the 20^{th} day of the month following the month of gross sales. All taxes collected shall be remitted with the tax return.

(3) A consumable hemp product retailer choosing to use a board-approved electronic reporting and payment method shall file a

monthly tax return on or before the last day of the month following the month of consumable hemp sales. All tax collected shall be remitted electronically, using a board-approved payment method, for any month in which an electronic return is submitted.

(4) If no consumable hemp products are sold by the licensee during the preceding month, a zero-activity report affirming no sales must be filed on paper, postmarked by the 20th day of the month or filed electronically no later than the last day of the month.

Author: ABC Board
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