

Chapter 06 Retailers Records

- 100 It is the duty of every retailer of alcoholic beverages to keep and preserve for a period of three (3) years adequate records of the sales of the business. This includes sales of food, beer, and alcoholic beverages, as well as any other items sold, admission fees, cover charges, and any other revenue. Restaurants shall keep records of sales in four (4) separate categories: food, beer, alcoholic beverages, and all other sales.
- 101 The retailer shall also keep itemized invoices for all merchandise purchased (and whether procured from local or other retail or wholesale outlets), all bank statements and cancelled checks, and all other books or accounts as may be necessary to determine the financial position of the business. All itemized purchase invoices and tickets shall bear the items purchased, date of purchase, name of the seller and purchaser. Cash register tapes may not be used in lieu of itemized invoices for record purposes.
- 102 All required records shall be adequate in substance to conform with generally accepted accounting practices and all records shall be written in the English language. All records shall be open for examination at any time by the Department.
- 103 The records provided for in this regulation and applicable Federal regulations shall be kept at the retailer's place of business or at the office of his attorney or accountant within this State. Failure to keep and allow examination of such records shall subject the permittee to immediate revocation of its alcoholic beverage permit.
- 104 Restaurants located within a Qualified Resort Area are exempt from the food sale requirement as provided by Miss. Code Ann. 67-1-5 but must maintain itemized records as any other restaurant permittee.
- 105 (Reserved)

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