**64:01:01:35.  Record keeping requirements for direct payment permit holders.** A direct payment permit holder shall maintain all records necessary for a determination of the correct tax liability under SDCL chapters 10-45 and 10-46. All required records must be made available on request by the department or its authorized representative.

**Source:** 28 SDR 69, effective November 21, 2001.

**General Authority:** SDCL 10-46-67.

**Law Implemented:** SDCL 10-46-67.