**Section 1325.140 Track Responsible for Credentials**

a) The operator and his duly appointed issuing agents and/or employees issuing tax exempt credentials in behalf of the Board shall be held accountable for all tax exempt tickets and credentials received, issued, voided and on hand until the final audit has been completed by representatives of the Board.

b) All unissued and voided tax exempt tickets and credentials shall be retained until they are released by the Secretary of the Board. Upon release, they are to be destroyed by burning.