**Section 1428.20 Admission Records**

The race track operator shall keep accurate books and records showing total attendance, admissions, both paid and complimentary, the number of taxable and tax free admissions and the gross receipts from admissions for each racing day of a meeting. These books and records shall be open to the Board and its duly authorized representatives for examinations and checks to ascertain the amount of taxes due and whether or not such taxes have been paid.