**Section 1428.190 Board Access to Records**

a) Representatives of the Board shall have access to all payrolls and other supporting evidence to verify the eligibility of all holders of tax exempt credentials.

b) The operator shall be subject to the payment of 15 cents State tax on all disallowed tax exempt credentials, issued, requisitioned or unaccounted for by the operator. Additional assessment for unaccounted and disallowed tax exempt credentials will be computed on the basis of 15 cents for each such ticket multiplied by the number of racing days granted to the operator or on a daily usage basis if certified to by a Certified Public Accountant. See 230 ILCS 5/25(a).

(Source: Amended at 48 Ill. Reg. 18286, effective December 12, 2024)