**Section 1325.150 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 tickets and/or credentials.

b) The operator shall be subject to the payment of 40 cents state tax on all disallowed tax exempt tickets or credentials, issued, requisitioned or unaccounted for by the operator. Additional assessment for unaccounted and disallowed tax exempt tickets or credentials will be computed on the basis of 40 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.

(Editor's Note: The Illinois Horse Racing Act of 1975 (Ill. Rev. Stat. 1979, chap. 8 par. 37-25) now provides for a 15 cents admissions tax instead of 40 cents)