

**State Statute of Limitations (in Years) for Business Records**

<b>Records pertaining to:</b>	<b>Written Contracts and Book/Open Accounts</b>	<b>Oral Contracts and Agreements</b>	<b>Negligence: Injury to Person</b>	<b>Negligence: Property Damage</b>
ALABAMA	6	6	2	6
ALASKA	3	3	2	6
ARIZONA	6	3	2	2
ARKANSAS	5	5	3	3
CALIFORNIA	4	2	2	3
COLORADO	6	6	2/3	2
CONNECTICUT	6	3	2	2
DELAWARE	3	3	2	2
DISTRICT OF COLUMBIA	3	3	3	3
FLORIDA	5	4	4	4
GEORGIA	6	4	2	4
HAWAII	6	6	2	2
IDAHO	5	4	2	3
ILLINOIS	10	5	2	5
INDIANA	10	6	2	2
IOWA	10	5	2	5
KANSAS	5	3	2	2
KENTUCKY	15	5	1	2
LOUISIANA	10	10	1	1
MAINE	6	6	6	6
MARYLAND	3	3	3	3
MASSACHUSETTS	6	6	3	3
MICHIGAN	6	6	3	3
MINNESOTA	6	6	6	2
MISSISSIPPI	3	3	3	3
MISSOURI	4/5/10	5	5	5
MONTANA	8	5	3	2
NEBRASKA	5	4	4	4
NEVADA	6	4	2	3
NEW HAMPSHIRE	3	3	3	3
NEW JERSEY	6	6	6	2
NEW MEXICO	6	4	3	4
NEW YORK	6	6	3	3
NORTH CAROLINA	3	3	3	3
NORTH DAKOTA	6	6	6	6
OHIO	15	6	2	2
OKLAHOMA	5	3	3	2
OREGON	6	6	2	6
PENNSYLVANIA	4	4	2	2
RHODE ISLAND	10	10	3	10
SOUTH CAROLINA	3	3	3	3
SOUTH DAKOTA	6	6	3	6
TENNESSEE	6	6	1	3
TEXAS	4	4	2	2
UTAH	6	4	4	3
VERMONT	6	6	3	3
VIRGINIA	5	3	2	5
WASHINGTON	6	3	3	3
WEST VIRGINIA	10	5	2	2
WISCONSIN	6	6	3	6
WYOMING	10	8	4	4

Note: This information is not intended to serve as a substitute for legal, accounting, or tax advice. Always consult your hotel's qualified legal, accounting, or tax professionals.