

**2675.2100 CASH ITEMS.**

A daily record shall be maintained of all cash items for anything other than currency or coin being held over until the following day's business and not in the process of being forwarded for collection or being returned to endorsers. No checks shall be held in a bank's cash account to avoid the showing of overdrafts.

**Statutory Authority:** *MS s 46.01*

**History:** *9 SR 1689*

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