

**138.344 Refund of tax paid on gasoline or special fuels used in farm tractors or stationary engines -- Credit in lieu of refund.**

- (1) Except as otherwise provided in KRS 138.220 to 138.490, any person who shall purchase gasoline or special fuel, on which the tax as imposed by KRS 138.220 has been paid, for the purpose of operating or propelling stationary engines or tractors for agricultural purposes, or who shall purchase special fuels, on which the tax as imposed by KRS 138.220 has been paid, for consumption in unlicensed vehicles or equipment for nonhighway purposes shall be reimbursed for the tax so paid on the gasoline or special fuel. No refund shall be authorized unless applications and all necessary information are filed with the department on a calendar quarter or calendar year basis on forms and in the manner prescribed by it for refund of the tax paid on the fuel. In lieu of the tax refund procedure, the tax on special fuels and the tax on gasoline used for the purpose of operating or propelling stationary engines or tractors for agricultural purposes may be credited by the dealer to the purchaser as provided in KRS 138.358. The dealer and the purchases shall be subject to the same rules, conditions, and responsibilities as provided in KRS 138.344 to 138.355. The tax shall be refunded with interest at the tax interest rate as defined in KRS 131.010(6).
- (2) The information to be required from the permit holder, by the department, in order that the refund may be allowed, shall be as follows:
  - (a) Name and address of permit holder .... permit number .....
  - (b) Total number of gallons purchased .... and total purchase price ..... (Invoices to be attached to refund application.)
  - (c) Total number of gallons used on highways .....
  - (d) Total number of gallons on which refund is claimed ..... (Line b minus line c.)
  - (e) Other information as the department may require to reasonably protect the revenues of the Commonwealth.

**Effective:** July 12, 2006

**History:** Amended 2006 Ky. Acts ch. 251, sec. 12, effective July 12, 2006. -- Amended 2005 Ky. Acts ch. 85, sec. 371, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 33, sec. 1, effective July 15, 2002. -- Amended 2000 Ky. Acts ch. 397, sec. 1, effective July 14, 2000. -- Amended 1996 Ky. Acts ch. 315, sec. 2, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 65, sec. 11, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 98, sec. 8, effective January 1, 1991. -- Amended 1988 Ky. Acts ch. 285, sec. 17, effective August 1, 1988. -- Amended 1978 Ky. Acts ch. 233, sec. 38, effective June 17, 1978. -- Amended 1960 Ky. Acts ch. 186, Art. IV, sec. 1, effective July 1, 1960. -- Amended 1956 Ky. Acts ch. 88, sec. 1. -- Amended 1954 Ky. Acts ch. 231, sec. 1. -- Created 1946 Ky. Acts ch. 10, sec. 2.