

138.353 Assessment for amount erroneously refunded.

If any excise taxes on gasoline or special fuel be erroneously refunded, the department shall issue an assessment for the amount erroneously refunded. The refund error shall be assessed, collected, and paid in the same manner as if it were a deficiency.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 377, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 65, sec. 12, effective July 15, 1994. -- Amended 1988 Ky. Acts ch. 285, sec. 24, effective August 1, 1988. -- Amended 1980 Ky. Acts ch. 114, sec. 19, effective July 15, 1980. -- Amended 1974 Ky. Acts ch. 315, sec. 13. -- Created 1946 Ky. Acts ch. 10, sec. 10.