

**138.660 Motor fuels tax -- Surtax -- Weight distance tax.**

- (1) Every motor carrier, excluding charter bus operators registered pursuant to KRS Chapter 281, shall pay a tax at the rate levied in KRS 138.220(1) and (2) on the amount of gasoline and special fuels used in operations on the public highways of this state.
- (2) In addition to the tax imposed in subsection (1) of this section, if the motor carrier is a heavy equipment motor carrier as defined in KRS 138.655, he shall pay a surtax at the rate of two percent (2%) of the average wholesale price as provided in subsection (1) of this section, on the amount of gasoline and at the rate of four and seven-tenths percent (4.7%) on the amount of special fuels used in operations on public highways of this state.
- (3) Every motor carrier shall pay for every motor vehicle operated upon the public highways of this state with a combined licensed weight in excess of fifty-nine thousand nine hundred and ninety-nine (59,999) pounds a weight distance tax computed at the rate of two and eighty-five hundredths cents (\$0.0285) per mile.
- (4) Those taxes levied under this section shall be computed and paid as provided in KRS 138.685 and 138.690.

**Effective:** July 15, 1996

**History:** Amended 1996 Ky. Acts ch. 363, sec. 3, effective July 15, 1996. -- Amended 1988 Ky. Acts ch. 175, sec. 4, effective April 1, 1988; and ch. 285, sec. 32, effective August 1, 1988. -- Amended 1986 Ky. Acts ch. 174, sec. 1, effective January 1, 1987. -- Amended 1984 Ky. Acts ch. 111, sec. 77, effective July 13, 1984; and ch. 151, sec. 5, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 265, sec. 6, effective April 1, 1982. -- Amended 1980 Ky. Acts ch. 218, sec. 5, effective July 1, 1980. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 6, sec. 3. -- Amended 1972 Ky. Acts ch. 61, sec. 7. -- Amended 1958 Ky. Acts ch. 70, sec. 15, effective July 1, 1958. -- Amended 1956 (2d Extra. Sess.) Ky. Acts ch. 9, sec. 16. -- Created 1954 Ky. Acts ch. 97, sec. 3.