

### **138.224 Presumption of taxability.**

It shall be presumed that all untaxed motor fuels are subject to the tax levied under KRS 138.220 unless the contrary is established pursuant to KRS 138.210 to 138.490 or administrative regulations promulgated thereunder by the department. The tax shall be paid by the licensed dealer to the department. The burden of proving that any motor fuel is not subject to tax shall be upon the dealer or any person who imports, causes to be imported, receives, uses, sells, stores, or possesses untaxed motor fuel in this state. Any dealer or other person who imports, causes to be imported, receives, uses, sells, stores, or possesses untaxed motor fuels but fails to comply with all statutory and regulatory restrictions applicable to the fuel shall be jointly and severally liable for payment of the tax due on the fuel. A person's liability shall not be extinguished until the tax due has been paid to the department.

**Effective:** July 12, 2006

**History:** Amended 2006 Ky. Acts ch. 251, sec. 9, effective July 12, 2006. -- Amended 2005 Ky. Acts ch. 85, sec. 355, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 267, sec. 3, effective July 15, 2002. -- Created 1988 Ky. Acts ch. 285, sec. 3, effective August 1, 1988.