

138.300 Duty to make returns, pay tax, and keep and permit examination of records for tax purposes.

No dealer or other person shall fail or refuse to make the returns and pay the tax prescribed by KRS 138.220 to 138.280, or refuse to permit the Department of Revenue or its representatives appointed by the commissioner of the Department of Revenue in writing to examine his records, papers, files and equipment pertaining to the taxable business. No person shall make an incomplete, false or fraudulent return, or do or attempt to do anything to avoid a full disclosure of the amount of business done or to avoid the payment of the whole or any part of the tax or penalties due. No person shall fail to keep and preserve records of gasoline and special fuel manufactured, transported, received, used, sold or delivered or to make reports as required by KRS 138.230 to 138.280.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 363, effective June 20, 2005. -- Amended 1988 Ky. Acts ch. 285, sec. 10, August 1, 1988. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281g-16.