

**138.342 Application for refund -- Investigation and payment -- Effect of false and fraudulent application.**

- (1) Applications for refund pursuant to KRS 138.341 shall be made to the department on a calendar quarter or calendar year basis on forms and in the manner prescribed by it for the refund of tax paid on aviation motor fuel used during the calendar quarter or calendar year. Each application for a refund shall show the number of gallons of aviation motor fuel purchased during the preceding month; the date and quantity of each purchase; the vendor from whom the fuel was purchased; the number of gallons on which refund is claimed; and other information the department may require.
- (2) The department shall audit the application and make other investigation it deems necessary to determine whether it constitutes a proper claim. When the department is satisfied that a refund is proper, it shall authorize the tax paid to be refunded as other refunds are made and the amount refunded shall be deducted from current motor fuel tax receipts. The tax shall be refunded with interest at the tax interest rate as defined in KRS 131.010(6).
- (3) When the department finds that an application for a refund contains a false or fraudulent statement or that a refund has been fraudulently obtained, the department shall refuse to grant any refunds to the person making the false or fraudulent statement or fraudulently obtaining a refund for a period of two (2) years from the date of the finding.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 370, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 65, sec. 10, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 98, sec. 7, effective January 1, 1991. -- Amended 1988 Ky. Acts ch. 285, sec. 16, effective August 1, 1988. -- Amended 1986 Ky. Acts ch. 496, sec. 16, effective August 1, 1986. -- Amended 1956 Ky. Acts ch. 151, sec. 1. -- Amended 1948 Ky. Acts ch. 94, secs. 2 and 3. -- Created 1942 Ky. Acts ch. 157, sec. 3.

**Formerly codified as KRS 138.346.**