

138.345 Refund permit required -- Application for.

No person shall secure a refund of tax under KRS 138.344 unless the person is the holder of an unrevoked refund permit issued by the Department of Revenue before the purchase of the gasoline or special fuel, which permit shall entitle the person to make application for a refund under KRS 138.344 to 138.355. To procure a permit, every person shall file with the department an application under oath, on forms furnished by the department, setting forth the information incident to the refunding of the tax paid on gasoline or special fuel as the department may require. The properly completed and signed application shall be filed with the department on or before the date the permit, if approved by the department, is to become effective.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 372, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 98, sec. 9, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 285, sec. 18, effective August 1, 1988. -- Created 1946 Ky. Acts ch. 10, sec. 3.

History for former KRS 138.345: Renumbered as KRS 138.341.