

138.347 Records of dealers and holders of refund permits.

- (1) Each licensed gasoline and special fuel dealer shall, in accordance with the department's requirements, keep at his principal place of business in this state a complete record of all such gasoline and special fuel sold by him under gasoline refund invoices provided for in KRS 138.351, which records shall give the date of each such sale, the number of gallons sold, the name of the person to whom sold and the sale price.
- (2) Every person to whom a refund permit has been issued under KRS 138.345 shall, in accordance with the department's requirements, keep at his residence or principal place of business in this state a record of each purchase of gasoline and special fuel from a licensed dealer or the dealer's authorized agent, the number of gallons purchased, the name of the seller, and the date of purchase.
- (3) The records required to be kept under subsections (1) and (2) of this section shall at all reasonable hours be subject to inspection by the department or by any person duly authorized by it. Such records shall be preserved and shall not be destroyed until five (5) years after the date the gasoline and special fuel to which they relate was sold and purchased.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 374, effective June 20, 2005. -- Amended 1988 Ky. Acts ch. 285, sec. 20, effective August 1, 1988. -- Created 1946 Ky. Acts ch. 10, sec. 5.