

138.351 Refund invoices, form, executor -- Application for grant of refund -- Right to refund not assignable -- Interest on refunds.

- (1) When gasoline or special fuel is sold to a person who shall claim to be entitled to refund under KRS 138.344, the licensed dealer or his duly authorized agent who sells the gasoline or special fuel shall make out in duplicate a gasoline or special fuel refund invoice supplied or approved in writing by the department, which invoice shall have printed thereon that the liability to the Commonwealth of Kentucky for the excise tax imposed under KRS 138.220 with respect to the gasoline or special fuel has been assumed by the seller and that the excise tax has already been paid or will be paid by the seller when the same shall become payable, a statement setting forth the name and address of the purchaser, the number of gallons of gasoline or special fuel so sold, the proposed use for which the gasoline or special fuel is purchased, and other information as the department shall require. The original gasoline or special fuel refund invoice shall be given to the purchaser, and the duplicate shall be retained by the seller.
- (2) The refund permit holder shall file with the department an application for refund on forms furnished by the department, stating the quantity of gasoline and special fuel used for the purposes as set out in KRS 138.344. The application shall be accompanied by the original invoice, or certified copy thereof, showing the purchase, and, if required by the department, evidence of payment therefor. 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 gasoline or special fuel tax receipts as appropriate.
- (3) The right to receive any refund under the provisions of this section shall not be assignable, except to the executor or administrator, or to the receiver, trustee in bankruptcy, or assignee in insolvency proceedings of the person entitled thereto.
- (4) Interest on refunds authorized under the provisions of this section shall be paid at the tax interest rate, as defined in KRS 131.010(6), and shall begin to accrue sixty (60) days after the postmark date of the application for refund.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 376, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 98, sec. 2, effective July 14, 1992. -- Amended 1990 Ky. Acts ch. 98, sec. 11, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 285, sec. 23, effective August 1, 1988. -- Created 1946 Ky. Acts ch. 10, sec. 8.