

**138.690 Computation of tax.**

- (1) Those taxes imposed by subsections (1) and (2) of KRS 138.660 shall be determined as follows: The total number of gallons of gasoline and special fuels used during the taxable period in the licensee's operations on the public highways in Kentucky shall be multiplied by the tax rate.
- (2) The tax imposed by KRS 138.660(3) shall be determined as follows: the total number of miles driven during the taxable period in the licensee's operations on public highways in this state shall be multiplied by the combined licensed weight tax rate.

**Effective:** July 15, 1996

**History:** Amended 1996 Ky. Acts ch. 363, sec. 5, effective July 15, 1996. -- Amended 1988 Ky. Acts ch. 175, sec. 8, effective April 1, 1988. -- Amended 1986 Ky. Acts ch. 174, sec. 5, effective January 1, 1987. -- Amended 1982 Ky. Acts ch. 265, sec. 7, effective April 1, 1982. -- Amended 1958 Ky. Acts ch. 70, sec. 18. -- Amended 1956 (2d Extra. Sess.) Ky. Acts ch. 9, sec. 22. -- Created 1954 Ky. Acts ch. 97, sec. 9.