

**224.60-145 Petroleum environmental assurance fee -- Deposit of fee -- Surplus in accounts -- Administration by Department of Revenue.**

- (1) Except as provided in subsection (2) of this section, there is established a petroleum environmental assurance fee to be paid by dealers on each gallon of gasoline and special fuels received in this state.
- (2) All deductions detailed in KRS 138.240(2) and all credits detailed in KRS 138.358 are exempt from the fee. If a dealer has on file, pursuant to KRS Chapter 138, a statement supporting a claimed exemption, an additional statement shall not be required for claiming exemption from the fee.
- (3) The fee shall be reported and paid to the Department of Revenue at the same time and in the same manner as is required for the reporting and payment of the gasoline and special fuels taxes as provided by law.
- (4) The petroleum environmental assurance fee shall be set at one and four-tenths cent (\$0.014) for each gallon. Four-tenths of a cent (\$0.004) per gallon shall be deposited in the financial responsibility account and one cent (\$0.01) shall be deposited in the petroleum storage tank account.
- (5) Within thirty (30) days of the close of fiscal year 2001-2002 and each fiscal year thereafter, the state budget director shall review the balance of each account to determine if a surplus exists. "Surplus" means funds in excess of the amounts necessary to satisfy the obligations in each account for all eligible facilities, to satisfy future liabilities and expenses necessary to operate each account, and to maintain an appropriate reserve in the financial responsibility account to demonstrate financial responsibility and compensate for third-party claims. The state budget director shall report the determination to the Interim Joint Committee on Appropriations and Revenue. After a determination that a surplus exists, the surplus shall be transferred to a restricted account and retained until appropriated by the General Assembly.
- (6) All provisions of law related to the Department of Revenue's administration and enforcement of the gasoline and special fuels tax and all other powers generally conveyed to the Department of Revenue by the Kentucky Revised Statutes for the assessment and collection of taxes shall apply with regard to the fee levied by KRS 224.60-105 to 224.60-160.
- (7) The Department of Revenue shall refund the fee imposed by KRS 224.60-145(1) to any person who paid the fee provided they are entitled to a refund of motor fuel tax under KRS 138.344 to KRS 138.355 and to any person who paid the fee on transactions exempted under KRS 224.60-145(2).
- (8) Notwithstanding any other provisions of KRS 65.180, 65.182, 68.600 to 68.606, 139.470, 183.165, 224.60-115, 224.60-130, 224.60-137, 224.60-140, 224.60-142, and this section to the contrary, the small operator assistance account and small operator tank removal account established under KRS 224.60-130 shall continue in effect until July 15, 2013, and thereafter until all eligible claims related to tanks registered by that date are resolved, and sufficient money shall be allocated to and maintained in that account to assure prompt payment of all eligible claims, and to

provide for removal of tanks for eligible owners and operators as directed by this chapter.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 47, sec. 3, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 78, sec. 3, effective March 23, 2007. -- Amended 2005 Ky. Acts ch. 85, sec. 632, effective June 20, 2005; and ch. 134, sec. 2, effective June 20, 2005. -- Amended 2004 Ky. Acts ch. 26, sec. 3, effective July 13, 2004. -- Amended 2002 Ky. Acts ch. 361, sec. 6, effective July 15, 2002. -- Amended 1998 Ky. Acts ch. 284, sec. 7, effective July 15, 1998; and ch. 498, sec. 8, effective July 15, 1998. -- Amended 1994 Ky. Acts ch. 421, sec. 3, effective July 15, 1994. -- Amended 1992 Ky. Acts ch. 450, sec. 6, effective April 13, 1992. -- Created 1990 Ky. Acts ch. 370, sec. 9, effective April 9, 1990.

**2010-2012 Budget Reference.** See State/Executive Branch Budget, 2010 (1st Extra. Sess.) Ky. Acts ch. 1, Pt. V, C, 3 at 145.

**Formerly codified as** KRS 224.822.