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ARRS

TRANSPORTATION CABINET

Andy Beshear
GOVERNOR

200 Mero Street
Frankfort, Kentucky 40601

Rebecca Goodman
SECRETARY

September 3, 2026

Senator Stephen West
Representative Derek Lewis
Legislative Research Commission
083, Capitol Annex
702 Capitol Avenue
Frankfort, KY 40601

Dear Co-Chairs:

After consideration of the issues raised by 601 KAR 1:200, the Transportation Cabinet proposes the attached agency amendment to this administrative regulation.

Sincerely,

Jon Johnson

Jon Johnson, Assistant General Counsel
Office of Legal Services
200 Mero Street
Frankfort, KY 40601

AGENCY AMENDMENT SUMMARY

601 KAR 1:200
Contact Person: Jon Johnson
Phone: (502) 564-7650
Email: jon.johnson@ky.gov

The form TC 95-640 was revised to change the email address for applications to be sent to tax.dmc@ky.gov instead of refund.dmc@ky.gov and added three new fields in Section 2, "Refund Information" to assist in the processing of the refunds. The revision date of the form was also changed from May 2018 to July 2026. The title of the form referenced in Section 10 of the regulation amendment was changed from "Refund Request" to "Tax Overpayment/Credit Refund Application" to match the title on the TC form.

Agency Amendment
(ARRS – September 2026)

TRANSPORTATION CABINET
Department of Vehicle Regulation
Division of Motor Carriers

601 KAR 1:200. Administration of taxes imposed in KRS 138.655 through 138.7291.

Page 21
Section 10(2)
Line 1

After "TC 95-640", insert the following:

Tax Overpayment/Credit Refund Application

Delete the following:

"Refund Request"

Page 21
Section 10(2)
Line 2

After "to", insert the following:

tax.dmc@ky.gov.

Delete the following:

"refund.dmc@ky.gov."

Page 22
Section 11(1)
Line 12

After ""TC 95-640,", insert the following:

Tax Overpayment/Credit Refund Application", September 2026

Delete the following:

"Refund Request", May 2018"

FISCAL IMPACT STATEMENT

601 KAR 1:200
Contact Person: Jon Johnson
Phone: 502-782-8180
Email: jon.johnson@ky.gov

(1) Identify each state statute, federal statute, or federal regulation that requires or authorizes the action taken by the administrative regulation: KRS 138 – The Agency Amendment has no impact on the fiscal impact statement.

(2) State whether this administrative regulation is expressly authorized by an act of the General Assembly, and if so, identify the act: Amended 2024 Ky Act ch 123 sec. 27. SB 199. The Agency Amendment has no impact on the fiscal impact statement.

(3)(a) Identify the promulgating agency and any other affected state units, parts, or divisions: Department of Vehicle Regulation, Division of Motor Carriers. The Agency Amendment has no impact on the fiscal impact statement.

(b) Estimate the following for each affected state unit, part, or division identified in (3)(a):

1. Expenditures: The Agency Amendment has no impact on the fiscal impact statement.
   For the first year: None
   For subsequent years: None
2. Revenues: The Agency Amendment has no impact on the fiscal impact statement.
   For the first year: Same as previous FYE
   For subsequent years: Same as previous FYE
3. Cost Savings: The Agency Amendment has no impact on the fiscal impact statement.
   For the first year: N/A
   For subsequent years: N/A

(4)(a) Identify affected local entities (for example: cities, counties, fire departments, school districts): N/A - The Agency Amendment has no impact on the fiscal impact statement.

(b) Estimate the following for each affected local entity identified in (4)(a):

1. Expenditures: The Agency Amendment has no impact on the fiscal impact statement.
   For the first year: N/A
   For subsequent years: N/A
2. Revenues: The Agency Amendment has no impact on the fiscal impact statement.
   For the first year: N/A
   For subsequent years: N/A

3. Cost Savings: The Agency Amendment has no impact on the fiscal impact statement.
For the first year: N/A
For subsequent years: N/A

(5)(a) Identify any affected regulated entities not listed in (3)(a) or (4)(a): N/A - The Agency Amendment has no impact on the fiscal impact statement.

(b) Estimate the following for each regulated entity identified in (5)(a):

1. Expenditures: The Agency Amendment has no impact on the fiscal impact statement.
For the first year: N/A
For subsequent years: N/A
2. Revenues: The Agency Amendment has no impact on the fiscal impact statement.
For the first year: N/A
For subsequent years: N/A
3. Cost Savings: The Agency Amendment has no impact on the fiscal impact statement.
For the first year: N/A
For subsequent years: N/A

(6) Provide a narrative to explain the following for each entity identified in (3)(a), (4)(a), and (5)(a):

(a) Fiscal impact of this administrative regulation: N/A - The Agency Amendment has no impact on the fiscal impact statement.

(b) Methodology and resources used to reach this conclusion: N/A - The Agency Amendment has no impact on the fiscal impact statement.

(7) Explain, as it relates to the entities identified in (3)(a), (4)(a), and (5)(a):

(a) Whether this administrative regulation will have a "major economic impact", as defined by KRS 13A.010(14): There will be no major economic impact to any entity. The Agency Amendment has no impact on the fiscal impact statement.

(b) The methodology and resources used to reach this conclusion: Reviewed baseline numbers for preceding years and concluded that there will be no major economic impact to any entity. The Agency Amendment has no impact on the fiscal impact statement.

SUMMARY OF MATERIAL INCORPORATED BY REFERENCE

1. The Refund Request, TC Form 95-640, is the 1-page form to request refunds related to motor carrier taxes.

SUMMARY OF CHANGES TO MATERIAL INCORPORATED BY REFERENCE

1. The form TC 95-640 was revised to change the email address for applications to be sent to tax.dmc@ky.gov instead of refund.dmc@ky.gov. Three new fields were added to Section 2, Refund Information, to help staff process refunds more efficiently – "Reason for Request", "Credit Request Type", and "Check Payable To (Refund by Check Only)". These amendments caused the revision date of the form to change from May 2018 to September 2026.

TEAM KENTUCKY TRANSPORTATION CABINET

KENTUCKY TRANSPORTATION CABINET
Department of Vehicle Regulation
DIVISION OF MOTOR CARRIERS

TC 95-640
Rev. ~~05/2018~~ 09/2026
Page 1 of 1

TAX OVERPAYMENT/CREDIT REFUND APPLICATION

SECTION 1: INSTRUCTIONS

(a) This refund application must be completed in full and signed in order for consideration to be given to the refund request. Substitutions will not be accepted, nor will they preserve your rights to a refund.
(b) This application could take up to 90 days to process.
(c) Mail completed application and documentation to the Kentucky Transportation Cabinet, Division of Motor Carriers, PO Box 2004, Frankfort, Kentucky 40602.
(d) Application may be emailed to: ~~refund~~.dmc@ky.gov (If e-mailed, you do not have to mail in application.)
tax

SECTION 2: COMPANY INFORMATION

COMPANY NAME		
ADDRESS		
CITY	**STATE**	**ZIP**
PERSON COMPLETING FORM *(Print)*	**PHONE**	

SECTION 3: REFUND INFORMATION

LICENSE(S) OR DOT NUMBER		
AMOUNT OF CREDIT ~~REFUND~~ REQUESTED	REASON FOR REQUEST	**IS COMPANY CURRENTLY IN BUSINESS?** ☐ Yes ☐ No
CREDIT REQUEST TYPE: ☐ Apply Credit to Account ☐ Refund Credit by Check	CHECK PAYABLE TO (Refund by Check only):	

SECTION 4: SIGNATURE

All refund requests are subject to audit at any time (KRS 138.705) and may be subject to an offset of tax liability pursuant to KRS 138.727. Failure to comply with the instructions, regulations, and statutes regarding this application, or failure to properly complete this application may result in the disallowance of the refund, a delay in processing, or a reduction in the amount requested. If an audit reveals that an overpayment has been made as a result of an incorrect application, the applicant will be required to repay the amount overpaid, plus interest and penalty.

I, the undersigned, declare under the penalties of perjury that I have examined this application and to the best of my knowledge and belief, the statements contained herein are true, complete and correct, and that I am duly authorized to sign this application. It is understood that the books and records supporting this refund application must be maintained for a period of four years from the date the refund is issued and are subject to audit at the discretion of the Kentucky Transportation Cabinet. The undersigned certifies that no tax liability of any kind is due or owing the Commonwealth of Kentucky by this applicant.

NAME *(Print)*	**TITLE**
OWNER OR AUTHORIZED SIGNATURE	**DATE**

Keep a copy for your records.
Overnight delivery services: Division of Motor Carriers, 200 Mero Street, Frankfort, KY 40622

TEAM KENTUCKY TRANSPORTATION CABINET

KENTUCKY TRANSPORTATION CABINET
Department of Vehicle Regulation
DIVISION OF MOTOR CARRIERS

TC 95-640
Rev. 09/2026

TAX OVERPAYMENT/CREDIT REFUND APPLICATION

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SECTION 1: COMPANY INFORMATION

COMPANY NAME		
ADDRESS		
CITY	**STATE**	**ZIP**
PERSON COMPLETING FORM *(Print)*	**PHONE**	

SECTION 2: REFUND INFORMATION

LICENSE(S) OR DOT NUMBER	**IS COMPANY CURRENTLY IN BUSINESS?** ☐ Yes ☐ No
AMOUNT OF CREDIT REQUESTED	**REASON FOR REQUEST**
CREDIT REQUEST TYPE: ☐ Apply Credit to Account ☐ Refund Credit by Check	**CHECK PAYABLE TO (Refund by Check Only):**

SECTION 3: SIGNATURE

All refund requests are subject to audit at any time (KRS 138.705) and may be subject to an offset of tax liability pursuant to KRS 138.727. Failure to comply with the instructions, regulations, and statutes regarding this application, or failure to properly complete this application may result in the disallowance of the refund, a delay in processing, or a reduction in the amount requested. If an audit reveals that an overpayment has been made as a result of an incorrect application, the applicant will be required to repay the amount overpaid, plus interest and penalty.

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