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Majority Floor Leader
Gerald A. Neal
Minority Floor Leader
Robby Mills
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Reginald L. Thomas
Minority Caucus Chair
Mike Wilson
Majority Whip
Cassie Chambers Armstrong
Minority Whip

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Katie C. Comstock
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Minority Caucus Chair
Jason Nemes
Majority Whip
Joshua Watkins
Minority Whip

MEMORANDUM

TO: Interim Joint Committee on Transportation

FROM: Katie Comstock, LRC Director KC

SUBJECT: Administrative Regulations

DATE: October 7, 2026

At its September 9, 2026, meeting, the Administrative Regulation Review Subcommittee completed its review of the following administrative regulation: 601 KAR 001:200.

Pursuant to the provisions of KRS Chapter 13A, this regulation has been assigned to Interim Joint Committee on Transportation. Pursuant to KRS Chapter 13A, the committee has ninety (90) days from the date of this assignment to review this regulation.

cc: Administrative Regulation Review Subcommittee
John Snyder

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MEMORANDUM

TO: Senator Robert Stivers, President of the Senate
Representative David Osborne, Speaker of the House
Members of the Legislative Research Commission

FROM: Senator Stephen West, Co-Chair
Representative Derek Lewis, Co-Chair
Administrative Regulation Review Subcommittee

RE: Report of the Administrative Regulation Review Subcommittee

DATE: October 7, 2026

Members: Senator Stephen West, Co-Chair; Representative Derek Lewis, Co-Chair; Senator Julie Raque Adams; and Representatives Randy Bridges and Mary Lou Marzian.

LRC Staff: Karen Howard, Emily Harkenrider, Carrie Nichols, Stacy Auterson, Laura Begin, Ange Darnell, Anna Latek, and Callie Lewis.

Guests: Cassie Trueblood Fields, Deputy General Counsel, Council on Postsecondary Education (CPE); Travis Powell, Vice President/General Counsel, CPE; Leslie Saunders, General Counsel, Registry of Election Finance (KREF); John Steffen, Executive Director, KREF; Bethany Atkins-Rice, Executive Director, Office of Legal Services (OLS), Finance and Administration Cabinet (FAC); Richard Dobson, Executive Director, Office of Sales and Excise Taxes (OSET), Department of Revenue (DOR), FAC; Kyle Elliott, Executive Director, Board of Licensed Professional Engineers and Land Surveyors (KYBOELS); Jake R. Miller, General Counsel, KYBOELS; Catherine Falconer, General Counsel, Board of Licensure for Occupational Therapy (KBLOT); Rhonda Phelps, Board Chair, KBLOT; Elizabeth Morgan, Executive Director, Board of Medical Imaging and Radiation Therapy (KBMIRT); Jenny

Gilbert, Legislative Liaison, Department of Fish and Wildlife Resources (KDFWR); Steven Fields, Staff Attorney, KDFWR; Nathan Goens, Deputy General Counsel, Justice and Public Safety Cabinet (KJPSC); Mindy Masden, Administrative Branch Manager, Department of Corrections (DOC), KJPSC; Jon Johnson, Assistant General Counsel, Transportation Cabinet (KYTC); Tom McDaniel, Director, Division of Motor Carriers (DMC), Department of Vehicle Regulation (DVR), KYTC; Todd G. Allen, General Counsel, Kentucky Department of Education (KDE), Education and Labor Cabinet (ELC); Leah Cooper Boggs, General Counsel, Department of Workforce Development (DWD), ELC; Alisher Burikhanov, Executive Director, Kentucky Workforce Innovation Board (KWIB); Joe Martz, Counsel, Department of Alcoholic Beverage Control (ABC), Public Protection Cabinet (PPC); Scotty Tracy, Commissioner, ABC, PPC; Shelby Lewis, Executive Policy Advisor, Office of Medical Cannabis (OMC), Cabinet for Health and Family Services (CHFS); and Oran McFarlan, Deputy Executive Director, OMC, CHFS.

The Administrative Regulation Review Subcommittee met on September 9, 2026.

Approval of August 11, 2026 Minutes

A motion was made by Co-Chair West and seconded by Representative Marzian to approve the minutes of the August 11, 2026, meeting. Minutes were approved by voice vote without objection.

Administrative Regulations Reviewed by this Subcommittee:

TRANSPORTATION CABINET: Department of Vehicle Regulation: Motor Carriers. Jon Johnson, Assistant General Counsel, KYTC; and Tom McDaniel, Director, DMC, DVR, KYTC, represented the department.

601 KAR 001:200. Administration of taxes imposed in KRS 138.655 through 138.7291.

A motion was made and seconded to approve the following amendments: (1) to amend Section 10 to change the email address where Refund Request forms are sent; (2) to amend Section 11 to update the Refund Request form's name and edition date; (3) and to amend the "Tax Overpayment/Credit Refund Application" to add 3 new fields to assist in processing refunds. Without objection, and with agreement from the agency, the amendments were approved.

The subcommittee adjourned at 1:20 PM ET/12:20 PM CT. The next meeting of this subcommittee is tentatively scheduled for October 13, 2026, at 1:00 PM ET/12:00 PM CT in Room 149 of the Annex.

TRANSPORTATION CABINET
Department of Vehicle Regulation
Division of Motor Carriers
(Amended at ARRS Committee)

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

RELATES TO: KRS 138.655-138.7291, 186.650, 49 C.F.R. 390.21, 49 U.S.C. 317
STATUTORY AUTHORITY: KRS 138.725(1), 281.600, 49 U.S.C. 317
CERTIFICATION STATEMENT:
NECESSITY, FUNCTION, AND CONFORMITY: 49 U.S.C. 31705 and KRS 138.227 authorize the department to enter into the provisions of the International Fuel Tax Agreement (IFTA). If a motor carrier operates in interstate commerce, the motor fuel taxes imposed by Kentucky statutes that are subject to the provisions of IFTA are KRS 138.660(1) and (2). If the motor carrier operates exclusively in intrastate commerce, the taxes imposed by KRS 138.660(1) and (2) are not subject to the requirements of IFTA. The tax imposed by KRS 138.660(3) is not subject to the IFTA federal mandate. All three (3) of these taxes are administered under the provisions of KRS 138.655 through 138.7291. This administrative regulation establishes the administrative procedures for the implementation of the International Fuel Tax Agreement in Kentucky, establishes the differences between the requirements of IFTA and Kentucky state law, establishes if the provisions of IFTA preempt state law, and provides for uniformity in the interstate and intrastate administration of KRS 138.660(1) and (2) so as not to violate the interstate commerce clause of the United States Constitution.

Section 1. Definitions.

(1) "Base jurisdiction" or "base state" means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and where: ~~["Apportioned" means to divide and distribute fees to member International Registration Plan jurisdictions according to mileage operated.]~~

(a) The operational control and operational records of the fuel tax licensee's qualified motor vehicles are maintained or can be made available; and

(b) Some travel is accrued by qualified motor vehicles within the fleet.

(2) "Ceased operation" means that the licensee no longer operates in Kentucky. ~~["Amended return" means a corrected tax return.]~~

(3) "Division" means the Division of Motor Carriers. ~~["Base jurisdiction" or "base state" means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and where:]~~

~~[(a)] [The operational control and operational records of the fuel tax licensee's qualified motor vehicles are maintained or can be made available; and]~~

~~[(b)] [Some travel is accrued by qualified motor vehicles within the fleet.]~~

(4) "Fuel tax license" means either an IFTA license or a Kentucky Intrastate Tax (KIT) license. ~~["Ceased operation" means that the licensee no longer operates in Kentucky.]~~

(5) "IFTA" means the International Fuel Tax Agreement. ~~["Combined licensed weight" means the greater of the registered weight of the vehicle or the maximum gross weight of the vehicle and load.]~~

(6) "IFTA license" means a motor fuel tax license issued in accordance with the IFTA Articles of Agreement and the IFTA Procedures Manual. ~~["Fuel tax license" means either an IFTA license or a KIT license.]~~

(7) "Jurisdiction" means a state of the United States, the District of Columbia, or a province or territory of Canada, or a state of the United Mexican States. ~~["IFTA" means the International Fuel Tax Agreement.]~~

(8) "KIT license" means the Kentucky intrastate tax license issued by the Kentucky Transportation Cabinet to an intrastate motor carrier subject to the taxes imposed by KRS 138.660(1) and (2). ~~["IFTA license" means a motor fuel tax license issued in accordance with the IFTA Articles of Agreement and the IFTA Procedures Manual.]~~

(9) "KYU license (KYU)" means the weight distance tax license issued by the Kentucky Transportation Cabinet to a motor carrier subject to the tax imposed by KRS 138.660(3). ~~["Jurisdiction" means a state of the United States, the District of Columbia, or a province or territory of Canada, or a state of the United Mexican States.]~~

(10) "Motor carrier" is defined by KRS 138.655(6). ~~["KIT license" means the Kentucky intrastate tax license issued by the Kentucky Transportation Cabinet to an intrastate motor carrier subject to the taxes imposed by KRS 138.660(1) and (2).]~~

(11) "Motor Carrier Portal" means the web-based platform where motor carriers shall apply, renew, file taxes, and update motor carrier credentials.~~[KYU license" means the Kentucky Highway Use License issued by the Kentucky Transportation Cabinet to a motor carrier subject to the tax imposed by KRS 138.660(3).]~~

(12) ~~["Motor carrier" is defined by KRS 138.655(5).]~~

(a) "Qualified motor vehicle" means a motor vehicle operated by a motor carrier that is used, designed, or maintained for the transportation of persons or property and that meets at least one (1) of the following criteria:

1. A single vehicle having two (2) axles and a gross vehicle weight or a registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms;

2. A single vehicle having three (3) or more axles, regardless of weight; or

3. A vehicle used in combination, if the weight of the combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight.

(b) A qualified motor vehicle shall not mean:

1. A recreational vehicle;

2. A motor vehicle registered pursuant to KRS 186.050(4) or under another jurisdiction's law as a farm vehicle; or

3. A motor vehicle used to transport persons for hire.

(13) "Quarterly Tax Filing" means a period of time consistent with the calendar quarterly periods of January 1 through March 31, April 1 through June 30, July 1 through September 30, and October 1 through December 31.

~~[(a)] ["Qualified motor vehicle" means a motor vehicle operated by a motor carrier that is used, designed, or maintained for the transportation of persons or property and that meets at least one (1) of the following criteria:]~~

~~[1.] [A single vehicle having two (2) axles and a gross vehicle weight or a registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms;]~~

~~[2.] [A single vehicle having three (3) or more axles, regardless of weight; or]~~

~~[3.] [A vehicle used in combination, if the weight of the combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight.]~~

~~[(b)] [A qualified motor vehicle does not mean:]~~

~~[1.] [A recreational vehicle;]~~

~~[2.] [A motor vehicle registered pursuant to KRS 186.050(4) or under another jurisdiction's law as a farm vehicle; or]~~

~~[3.] [A motor vehicle used to transport persons for hire.]~~

(14) "Tax-paid fuel" means motor fuel purchased either in bulk or over-the-road by a motor carrier on which the motor fuel taxes imposed by a jurisdiction are paid at purchase. ~~["Quarterly reporting period" means a period of time consistent with the calendar quarterly periods of January 1 through March 31, April 1 through June 30, July 1 through September 30, and October 1 through December 31.]~~

~~[(15)] ["Tax-paid fuel" means motor fuel purchased either in bulk or over-the-road by a motor carrier on which the motor fuel taxes imposed by a jurisdiction are paid at~~

~~purchase.]~~

Section 2. Governing IFTA Documents. Unless otherwise specified in this administrative regulation, the following IFTA documents prepared and adopted by the membership of the International Fuel Tax Association shall govern the administration of Kentucky's collection of the taxes imposed by KRS 138.660(1) and (2)~~[unless otherwise specified in this administrative regulation]~~:

(1) International Fuel Tax Agreement Articles of Agreement;

(2) International Fuel Tax Agreement Procedures Manual; and

(3) International Fuel Tax Agreement Audit Manual.

Section 3. IFTA Fuel Tax License Application, Renewal, and Tax Filing.

(1) A carrier that operates a qualified motor vehicle in interstate commerce and has Kentucky as the base jurisdiction for the operations of its qualified motor vehicles shall apply for an IFTA license.

~~[(a)] [A motor carrier that operates a qualified motor vehicle in interstate commerce and has Kentucky as the base jurisdiction for the operation of its qualified motor vehicles shall apply each year to the Division of Motor Carriers for an IFTA license or license renewal.]~~

~~[(b)] [A motor carrier that operates exclusively in intrastate commerce may apply for an IFTA license.]~~

~~[(c)] [An applicant for an IFTA license shall submit to the division Kentucky Training Application, TC Form 95-1.]~~

~~[(d)]~~

~~[1.] [An incomplete or deficient Kentucky Trucking Application, TC Form 95-1, shall be returned to the applicant within thirty (30) days of submission to the cabinet.]~~

~~[2.] [The applicant shall correct any filing deficiencies and resubmit the form to the cabinet within thirty (30) days of receipt.]~~

(2) An applicant for an IFTA License or an annual IFTA Renewal shall apply using the motor carrier portal.

~~[(a)] [A motor carrier that operates all of its qualified motor vehicles exclusively in intrastate commerce and that does not apply for an IFTA license pursuant to subsection (1) of this section shall apply each year for a KIT license or its renewal.]~~

~~[(b)] [An applicant for a KIT license shall submit Kentucky Trucking Application, TC Form 95-1.]~~

~~[(c)]~~

~~[1.] [An incomplete or deficient Kentucky Trucking Application, TC Form 95-1 shall be returned to the applicant within thirty (30) days of submission to the cabinet.]~~

~~[2.] [The applicant shall correct any filing deficiencies and resubmit the form to the cabinet within thirty (30) days of receipt.]~~

(3) An IFTA license issued by Kentucky authorizes a qualified motor vehicle for motor fuel tax purposes to be operated in any IFTA jurisdiction. ~~[A fuel tax license shall expire on December 31 of the year in which the license was issued.]~~

(4) The division shall issue two (2) IFTA decals per qualified motor vehicle to a holder of an IFTA fuel tax license.

(a) One (1) decal shall be placed on the driver side door and the second decal on the passenger side door. ~~[The original or a legibly reproduced copy of a fuel tax license issued by the Kentucky Transportation Cabinet or an IFTA license issued by another jurisdiction shall be carried in each qualified motor vehicle when operating on any public highway of Kentucky.]~~

(b) A licensee can access the motor carrier portal to request additional decals. ~~[An IFTA license issued by Kentucky authorizes a qualified motor vehicle for motor fuel tax purposes to be operated in any IFTA jurisdiction.]~~

(5) A fuel tax license shall expire on December 31 of the year in which the license was issued.

~~[(a)] [The Transportation Cabinet shall issue two (2) decals per qualified motor vehicle to a holder of a fuel tax license.]~~

~~[(b)]~~

~~[1.] [Unless the qualified motor vehicle is being operated on a trip permit pursuant to KRS 138.665 and Section 10 of this administrative regulation, a fuel tax decal issued by the Transportation Cabinet or a decal issued by another IFTA jurisdiction denoting proof of issuance of an IFTA license shall be displayed on the lower rear exterior portion of both sides of the cab of each qualified motor vehicle.]~~

~~[2.] [The decal shall be located so as to be totally visible and the view of the decal shall not be obstructed by any part of the truck.]~~

~~[(c)] [A decal shall not be transferred between qualified motor vehicles.]~~

~~[(d)] [A new decal shall be issued each calendar year.]~~

(6) Quarterly tax filings shall be filed and paid using the motor carrier portal following the schedule in Section 1 (13) of this administrative regulation. ~~[Each fuel tax licensee that does not have a U.S. Department of Transportation motor carrier identification number or an Interstate Commerce Commission motor carrier identification number shall submit a Kentucky Trucking Application, Form TC 95-1, to apply for an interstate or intrastate motor carrier identification number.]~~

(a) Failure to file or pay the IFTA quarterly tax shall result in a $500 failure to file or pay fee.

~~[1.] [An incomplete or deficient Kentucky Trucking Application, TC Form 95-1 shall be returned to the applicant within thirty (30) days of submission to the cabinet.]~~

~~[2.] [The applicant shall correct any filing deficiencies and resubmit the form to the cabinet within thirty (30) days of receipt.]~~

(b) A tax filing is required every quarter even if there were no operations during that quarter. In this instance, a licensee shall file zero miles for that quarter to avoid cancellation of the license. ~~[The intrastate motor carrier identification number assigned to a KIT licensee shall be displayed on each qualified motor vehicle operated by the KIT licensee as required in 49 C.F.R. Part 390.21, except the KIT identification number shall be preceded by the letters "USDOT" and followed by the letters "KY".]~~

~~[(c)] [A fuel tax licensee shall display the name of the motor carrier on each of its qualified motor vehicle in accordance with the provisions of 49 C.F.R. part 390.21.]~~

(7)

(a) An IFTA licensee shall immediately report any change in the principal business address, legal status, or business name to the Federal Motor Carrier Safety Administration by visiting fmcsa.dot.gov. Once the Federal Motor Carrier Safety Administration reports the updates to the division the motor carrier portal shall be updated. ~~[Each fuel tax licensee shall immediately report any change in the principal business address, legal status, or business name to the Transportation Cabinet.]~~

(b) All motor carrier operations subject to KRS 138.660(1)(2) shall be conducted in the name in which the IFTA~~[fuel tax]~~ license is issued or the duly assumed business name of the licensee as it appears on the license.

~~[(c)] [A licensee shall use the name utilized in the application for the license in all documents relating to its operation. Both this name and the fuel tax license number shall be used in correspondence with the Transportation Cabinet.]~~

(8) A licensee may request to cancel their IFTA license after all tax liabilities have been paid by requesting the cease operations option.

Section 4. KIT Fuel License Application, Renewal, and Tax Filing. [KYU License].

(1) A carrier that operates a qualified motor vehicle in intrastate commerce and Kentucky as the base jurisdiction for the operations of its qualified motor vehicles shall apply for a KIT license. [A motor carrier subject to the tax imposed by KRS 138.660(3) shall apply for a KYU license prior to operating on the highways of Kentucky.]

(2) An applicant for a KIT[KYU] license or an annual KIT Renewal shall apply using the motor carrier portal.[shall submit a Kentucky Trucking Application, TC Form 95-1.]

(3) A KIT license issued by Kentucky authorizes a qualified motor vehicle for motor fuel tax purposes to be operated in Kentucky only.

[(a)] [An incomplete or deficient Kentucky Trucking Application, TC Form 95-1 shall be returned to the applicant within thirty (30) days of submission to the cabinet.]

[(b)] [The applicant shall correct any filing deficiencies and resubmit the form to the cabinet within thirty (30) days of receipt.]

(4) The division shall issue two (2) IFTA decals per qualified motor vehicle to a holder of a KIT fuel tax license.

(a) One (1) decal shall be placed on the driver side door and the second decal on the passenger side door. [A KYU licensee shall assign a unique number to each individual motor vehicle subject to the tax in KRS 138.660(3).]

(b) A licensee can access the motor carrier portal to request additional decals. [The unique vehicle identification number shall:]

[1.] [Be displayed on the front of the vehicle readily legible in daylight hours from a distance of 100 feet when the vehicle is not in motion;]

[2.] [Be in sharp contrast to the background of the vehicle; and]

[3.] [Not be placed higher than the bottom of the windshield or lower than the bottom of the front bumper.]

(5) A fuel tax license shall expire on December 31 of the year in which the license was issued. [A KYU licensee shall display the KYU number on each motor vehicle subject to the tax imposed by KRS 138.660(3) and operated in the same manner as required by to 49 C.F.R. Part 390.21.]

(6) Quarterly tax filings shall be filed and paid using the motor carrier portal following the schedule in Section 1(13) of this administrative regulation.

(a) Failure to file or pay the KIT quarterly tax shall result in a $500 failure to file or pay fee. [A KYU licensee shall immediately report any change in the principal business address, legal status, or business name to the Transportation Cabinet.]

(b) A tax filing is required every quarter even if there were no operations during that quarter. In this instance, a licensee shall file zero miles for that quarter to avoid cancellation of the license. [All motor carrier operations subject to KRS 138.660(3) shall be conducted in the name in which the KYU license is issued or the duly assumed business name of the licensee as it appears on the license.]

[(c)] [A KYU licensee shall use the name utilized in the application for the license in all documents relating to the licensee's operations. Both this name and the KYU license number shall be used in correspondence with the Transportation Cabinet.]

(7)

(a) A KIT licensee shall immediately report any change in the principal business address, legal status, or business name to the Federal Motor Carrier Safety Administration by visiting fmcsa.dot.gov. Once the Federal Motor Carrier Safety Administration reports the updates to the division the motor carrier portal shall be updated.

[1.] [A KYU licensee shall register each vehicles subject to the tax imposed by KRS 138.660(3) with the Transportation Cabinet.]

[2.] [The registration shall be reported on Vehicle Additions or Deletions Subject to Kentucky Weight Distance (KYU) Tax, TC Form 95-38 or electronically at http://transportation.ky.gov/dmc/.]

(b) All motor carrier operations subject to KRS 138.660(1)(2) shall be conducted in the name in which the KIT license is issued or the duly assumed business name of the licensee as it appears on the license. [If the licensee sells, leases, or buys a vehicle subject to the tax imposed by KRS 138.660(3), the KYU licensee shall immediately file Vehicle Additions or Deletions Subject to Kentucky Weight Distance (KYU) Tax, TC Form 95-38, with the Transportation Cabinet showing the addition to or deletion from its fleet.]

(8) A licensee may request to cancel their KIT license after all tax liabilities have been paid by requesting the cease operations option.

Section 5. KYU License Application and Tax Filing. [Leasing of Motor Vehicles. The following shall apply to a lessor, lessee, independent contractors, and household goods agents:]

(1) A motor carrier subject to the tax imposed by KRS 138.660(3) shall apply for a KYU license prior to operating on the highways of Kentucky.

[(a)] [A lessor that is regularly engaged in the business of leasing or renting a motor vehicle without a driver to a licensee or other lessee shall be deemed to be the licensee.]

[(b)] [The lessor shall be issued a license if an application has been:]

[1.] [Properly filed; and]

[2.] [Approved pursuant to the provisions of Sections 3 and 4 of this administrative regulation.]

(2) An applicant for a KYU license shall apply using the motor carrier portal. [If a motor carrier uses independent contractors under leases of thirty (30) days or more, the lessor and lessee shall have the option of designating which party is to report and pay the fuel use tax imposed by KRS 138.660(1) and (2) and the fuel taxes imposed by other jurisdictions.]

(3) Quarterly tax filings shall be filed and paid using the motor carrier portal following the schedule in Section 1(13) of this administrative regulation. [If the lessee assumes responsibility for reporting and paying motor fuel taxes pursuant to subsection (2) of this section, the base jurisdiction for IFTA purposes shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.]

(a) Failure to file or pay the KYU quarterly tax shall result in a $500 failure to file or pay fee.

(b) A tax filing is required every quarter even if there were no operations during that quarter. In this instance, a licensee shall file zero miles for that quarter to avoid cancellation of the license.

(4) For ease of enforcement it is recommended that a KYU licensee display the KYU number on each motor vehicle subject to the tax imposed by KRS 138.660(3) and operated in the same manner as required by 49 C.F.R. Part 390.21. [If a motor carrier rents a motor vehicle for a period of less than thirty (30) days from a lessor described in subsection (1) of this section, the lessor shall pay the fuel use taxes unless the lessor has a:]

[(a)] [Written rental contract that designates the lessee as the party responsible for reporting and paying the fuel use tax; and]

[(b)] [Copy of the lessee's IFTA fuel tax license that is valid for the term of the rental.]

(5) ~~[If the motor carrier uses independent contractors under leases of thirty (30) days or less, the trip lessor shall report and pay all fuel taxes.]~~

(a) A KYU licensee shall immediately report any change in the principal business address, legal status, or business name to the Federal Motor Carrier Safety Administration by visiting fmcsa.dot.gov. Once the Federal Motor Carrier Safety Administration reports the updates to the division the motor carrier portal shall be updated.

(b) All motor carrier operations subject to KRS 138.660(3) shall be conducted in the name in which the KYU license is issued or the duly assumed business name of the licensee as it appears on the license.

(6) A KYU licensee shall register all vehicles subject to the tax imposed by KRS 138.660(3) with the division using the motor carrier portal. ~~[If the motor carrier is a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for all motor fuel taxes shall be:]~~

~~[(a)] [The lessee if the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of IFTA shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee; or]~~

~~[(b)] [The lessor who is the independent contractor, agent, or service representative if the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purpose of IFTA shall be the base jurisdiction of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.]~~

(7) A licensee may request to cancel their KYU license after all tax liabilities have been paid by requesting the cease operations option. ~~[The lease shall be made available by either the lessee or the lessor upon request of the Transportation Cabinet.]~~

Section 6. Leasing of Motor Vehicles. The following shall apply to a lessor, lessee, and independent contractors. ~~[Bonding Requirements.]~~

(1) ~~[The Transportation Cabinet shall require the bond for a payment of the taxes imposed by KRS 138.660 if the licensee meets one (1) of the following criteria:]~~

(a) A lessor that is regularly engaged in the business of leasing or renting a motor vehicle without a driver to a licensee or other lessee shall be deemed to be the licensee. ~~[The licensee has failed to timely file a report required by Section 7 of this administrative regulation for three (3) quarters of sixteen (16) consecutive quarters;]~~

(b) The lessor shall be issued a license if an application has been: ~~[The licensee has failed to remit all of the tax due for a taxable quarter;]~~

1. Properly filed on the motor carrier portal; and

2. Approved pursuant to the provisions of Sections 3 and 5 of this administrative regulation.

~~[(c)] [An audit of the licensee indicates a recordkeeping or other administrative problem; or]~~

~~[(d)] [The licensee has had a KYU, KIT, or IFTA license revoked, suspended, or canceled.]~~

(2) If a motor carrier uses independent contractors under leases of thirty (30) days or more, the lessor and lessee shall have the option of designating which party is to report and pay the taxes imposed by KRS 138.660(1),(2) and (3). This shall include fuel taxes imposed by other jurisdictions. ~~[A licensee required to post a bond pursuant to this section shall deposit with the Transportation Cabinet one (1) of the following:]~~

~~[(a)] [A surety bond;]~~

~~[(b)] [Bonds or other obligations of the United States, Canada, or the Commonwealth of Kentucky made payable to the Commonwealth of Kentucky;]~~

[(c)] [Automatically renewable time certificates of deposit issued by a bank doing business in the Commonwealth of Kentucky and insured by the Federal Deposit Insurance Corporation, made in the name of licensee, payable to the Commonwealth of Kentucky and containing the provision that interest earned shall be payable to the licensee, but that the certificates shall only be canceled by written authorization from the Transportation Cabinet; or]

[(d)] [A cash bond submitted in the form of a cashier's check, money order, or other certified funds payable to the Commonwealth of Kentucky.]

(3) If the lessee assumes responsibility for filing and paying motor fuel taxes pursuant to subsection (2) of this section, the base jurisdiction for IFTA purposes shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor. [The licensee shall be the principal obligor, and the Commonwealth of Kentucky shall be the obligee.]

(4) If a motor carrier rents a motor vehicle for a period of less than thirty (30) days from a lessor described in subsection (1) of this section, the lessor shall pay the KYU taxes and the fuel use taxes unless the lessor has a: [A licensee shall file proof of the bond required pursuant to subsection (1) of this section, by submitting a notarized form TC 95-201.]

(a) Written rental contract that designates the lessee as the party responsible for filing and paying the fuel use tax and the KYU taxes; and

(b) Copy of the lessee's KYU issuance letter and the IFTA fuel tax license that is valid for the term of the rental.

(5) If the motor carrier uses independent contractors under leases of thirty (30) days or less, the trip lessor shall report and pay all fuel taxes and KYU taxes.

(6) The lease shall be made available by either the lessee or the lessor upon request of the division.

Section 7. Tax Recordkeeping[Payment and Reporting]. Each fuel tax licensee or KYU licensee shall maintain records as established in 601 KAR 1:201.

[(1)] [The Transportation Cabinet shall by the last day of each quarterly reporting period mail the appropriate tax report form to each fuel tax licensee.]

[(a)] [A Kentucky-based IFTA licensee shall be mailed IFTA Quarterly Fuel Use Tax Return IFTA 100-MN and IFTA Quarterly Fuel Use Tax Schedule, IFTA-101.]

[(b)] [A KIT licensee shall be mailed the Highway Quarterly Tax Return, TC Form 95-103.]

[(c)] [A fuel tax licensee or a KYU tax licensee with no operations during the reporting quarter shall file a tax reporting form.]

[(2)]

[(a)] [The Transportation Cabinet shall provide or make available to each KYU licensee the KRS 138.660(3) quarterly tax report forms, including Kentucky Weight Distance Tax Form, TC Form 95-101.]

[(b)] [A KYU licensee shall comply with the provisions of KRS 138.685.]

[(3)]

[(a)] [If filing a motor fuel tax report, an IFTA licensee shall apply the overpayment generated in one (1) jurisdiction to the motor fuel taxes owed to another jurisdiction, remitting the net amount owed to the Transportation Cabinet.]

[(b)] [IFTA licensees shall present one (1) check to the Transportation Cabinet to pay the motor fuel taxes due pursuant to KRS 138.660(1) and (2) as well as the motor fuel taxes due all other IFTA jurisdictions.]

[(c)] [If a fuel tax licensee has been required to file a bond pursuant to Section 6 of this administrative regulation, the check to pay the motor fuel taxes due shall be certified.]

[(d)] [The requirement for a certified check for KYU licensees shall be waived pursuant to KRS 138.665 unless the motor carrier is notified by the Transportation

~~Cabinet to the contrary. The cabinet may require a certified check from a motor carrier if the motor carrier:]~~

~~[1.] [Is required to post a bond for its fuel taxes pursuant to Section 6 of this administrative regulation;]~~

~~[2.] [Has not established a record of consistent and continued compliance with KRS 138.655 through 138.7291; or]~~

~~[3.] [Is operating on the highways of Kentucky without a KYU license.]~~

~~[(4)] [A computer-generated tax return shall not be used in place of Transportation Cabinet forms unless the licensee receives advance written approval of the format from the Division of Motor Carriers, Tax Branch. The format submitted for approval shall provide the same information as the Kentucky Weight Distance Tax Form, TC Form 95-101 and be substantially the same format.]~~

Section 8. Assessment ~~[Tax Recordkeeping. Each fuel tax licensee or KYU licensee shall maintain records as established in 601 KAR 1:201]~~.

(1)

(a) If a fuel tax licensee fails, neglects, or refuses to file a tax report when due, the division shall, on the basis of the best information available, determine the fuel tax liability of the licensee for each jurisdiction and the tax liability of the license as established in KRS 138.660(3).

(b) If a motor carrier fails, neglects, or refuses to obtain either a fuel tax license or a KYU license, the division shall, on the basis of the best information available to the cabinet, determine the KRS 138.660(1) and (2) or (3) tax liability of the motor carrier for Kentucky.

(2)

(a) The motor carrier shall be notified of additional tax assessments by email and mail.

(b) In the absence of protest, payment including interest from the original due date shall be made within forty-five (45) days from the date of the notice of tax due.

(3)

(a) Pursuant to KRS 131.110(1), a written protest may be filed by the motor carrier or other persons representing the motor carrier and shall include a supporting statement and documents that identify the specific adjustments requested or the portions of the assessment being protested and setting forth the reasons the protest is being made.

(b) The protest shall be submitted to or presented at the Transportation Cabinet Building, Division of Road Fund Audits, 4th floor, 200 Mero Street, Frankfort, Kentucky 40622 within forty-five (45) days from the date of the notice of tax due.

(4) If an IFTA license motor carrier elects to exercise the right under Section 1450.200 of the IFTA Articles of Agreement for Further Requests for Appeal, the cabinet shall consider this a protest of the assessment by the taxpayer and place the taxpayer into protest status.

(5) If an IFTA member jurisdiction elects to exercise the right under Section 1360.100 of the IFTA Articles of Agreement to reaudit the motor carrier, the cabinet shall consider this a protest of the assessment by the taxpayer.

(6) If the supporting statements and documentation are not sufficient to change the assessment results, the motor carrier may request an information gathering or protest conference with the Division of Road Fund Audits.

(7)

(a) Within sixty (60) days of the taxpayer submitting complete additional information or within sixty (60) days of a protest conference being held, the Division of Road Fund Audits shall issue a final ruling to the taxpayer that includes the final assessment and the procedures to follow if the taxpayer chooses to appeal to the Kentucky Board of Tax Appeals as established in KRS 131.110.

(b) Upon agreement by both parties, the sixty (60) day time period shall be altered by an agreed waiver that specifies the new time period for completion.

(8) If the motor carrier does not request a conference, the cabinet shall issue a final ruling to the taxpayer stating the final assessment results and detailing the procedures for an appeal to the Kentucky Board of Tax Appeals.

(9) Within thirty (30) days from the date of the final ruling, a written protest may be filed with the Kentucky Board of Tax Appeals by the taxpayer or other persons representing the taxpayer as established in KRS 131.110.

Section 9. Trip Permits. ~~[Assessment.]~~

(1) A motor carrier who does not have a required license may operate on Kentucky's highways using a temporary trip permit issued pursuant to KRS 138.665.

~~[(a)] [If a fuel tax licensee fails, neglects, or refuses to file a tax report when due, the Transportation Cabinet shall, on the basis of the best information available to the cabinet, determine the fuel tax liability of the licensee for each jurisdiction and the tax liability of the license as established in KRS 138.660(3).]~~

~~[(b)] [If a motor carrier fails, neglects, or refuses to obtain either a fuel tax license or a KYU license, the Transportation Cabinet shall, on the basis of the best information available to the cabinet, determine the KRS 138.660(1) and (2) or (3) tax liability of the motor carrier for Kentucky.]~~

(2) Temporary trip permits shall be purchased using the Motor Carrier Portal.

(a) Pursuant to KRS 138.710(2), the charge for a temporary IFTA permit is forty (40) dollars plus the administrative charge of the financial institution. ~~[The motor carrier shall be notified of additional tax assessments by mail.]~~

(b) Pursuant to KRS 138.710(2), the charge for temporary KIT permit is forty (40) dollars plus the administrative charge of the financial institution. ~~[In the absence of protest, payment including interest from the original due date shall be made within forty-five (45) days from the date of the notice of tax due.]~~

(c) Pursuant to KRS 138.710(2), the charge for a temporary KYU permit is forty (40) dollars plus the administrative charge of the financial institution. ~~[(3)]~~

~~[(a)] [A written protest may be filed by the motor carrier or other persons representing the motor carrier and shall include a supporting statement and documents that identify the specific adjustments requested or the portions of the assessment being protested and setting forth the reasons the protest is being made (KRS 131.110(1)).]~~

~~[(b)] [The protest shall be submitted to or presented at the Transportation Cabinet Building, Division of Road Fund Audits, 4th floor, 200 Mero Street, Frankfort, Kentucky 40622 within forty-five (45) days from the date of the notice of tax due.]~~

~~[(4)] [If an IFTA license motor carrier elects to exercise the right under Section 1450.200 of the IFTA Articles of Agreement for Further Requests for Appeal, the cabinet shall consider this a protest of the assessment by the taxpayer and place the taxpayer into protest status.]~~

~~[(5)] [If an IFTA member jurisdiction elects to exercise the right under Section 1360.100 of the IFTA Articles of Agreement to reaudit the motor carrier, the cabinet shall consider this a protest of the assessment by the taxpayer.]~~

~~[(6)] [If the supporting statements and documentation are not sufficient to change the assessment results, the motor carrier may request an information gathering or protest conference with the Division of Road Fund Audits.]~~

~~[(7)]~~

~~[(a)] [Within sixty (60) days of the taxpayer submitting complete additional information or within sixty (60) days of a protest conference being held, the Division of Road Fund Audits shall issue a final ruling to the taxpayer that includes the final~~

~~assessment and the procedures to follow if the taxpayer chooses to appeal to the Kentucky Board of Tax Appeals, KRS 131.110.]~~

~~[(b)] [Upon agreement by both parties, the sixty (60) day time period shall be altered by an agreed waiver that specifies the new time period for completion.]~~

~~[(8)] [If the motor carrier does not request a conference, the cabinet shall issue a final ruling to the taxpayer stating the final assessment results and detailing the procedures for an appeal to the Kentucky Board of Tax Appeals.]~~

~~[(9)] [Within thirty (30) days from the date of the final ruling, a written protest may be filed with the Kentucky Board of Tax Appeals by the taxpayer or other persons representing the taxpayer as established in KRS 131.110.]~~

Section 10. Fuel Tax Refunds or Credits. ~~[Trip Permits.]~~

(1) A fuel tax licensee shall be allowed to carry forward a motor fuel tax credit for eight (8) quarters. ~~[A motor carrier who does not have a required license may operate on Kentucky's highways using a temporary trip permit issued pursuant to KRS 138.665.]~~

(2) A refund request, using the TC95-640 ***Tax Overpayment/ Credit Refund Application*** ~~***[Refund Request]***~~ form, from a fuel tax licensee shall be emailed to ***tax.dmc@ky.gov*** ~~***[refund.dmc@ky.gov]***~~ . ~~[Application for a temporary trip permit shall be made by applying to the Division of Motor Carriers. The application may be made in person, in writing, or by telephone or facsimile communication.]~~

~~[(a)] [The address for written requests is P.O. Box 2007, Frankfort, Kentucky 40602.]~~

~~[(b)] [The location for in person requests is Transportation Cabinet Building, Division of Motor Carriers, 2nd floor, 200 Mero Street, Frankfort, Kentucky 40622.]~~

~~[(c)] [The telephone number of the Division of Motor Carriers is (502) 564-4540.]~~

~~[(d)] [The telephone number for the facsimile machine in the Division of Motor Carriers is (502) 564-4138.]~~

(3) ~~[The application for a temporary trip permit shall contain the following information:]~~

(a) A full credit shall be allowed to IFTA and KIT licensees for tax-paid fuel purchases placed in a qualified motor vehicle. ~~[The name and address of the applicant;]~~

(b) Any excess of fuel tax paid over liability in any member jurisdiction shall be credited in full to tax liability in other member jurisdictions or to the IFTA licensee's account ledger. ~~[The year, make, and serial number or vehicle identification number of the motor vehicle for which the application is being made; and]~~

~~[(c)] [The combined gross weight of the motor vehicle.]~~

(4)

(a) A motor fuel tax refund to an IFTA licensee shall not be made unless the motor fuel tax liability, including an audit assessment, has been satisfied for all member jurisdictions.

(b) If a fuel tax licensee's refund request is determined to be properly due, the refund shall be paid within ninety (90) days after receipt of a request for payment from a fuel tax licensee.

(5)

(a) A fuel tax licensee may apply within two (2) quarters to the division for refund of the fuel tax imposed by KRS 138.660(1) or (2) if the fuel:

1. Is consumed on the public highways;

2. Is from the same tank that is permanently attached to the power unit of the qualified motor vehicle;

3. Serves to power the operation of the qualified motor vehicle on the highways; or

4. Is issued for power take-off equipment.

(b) The application for the Power take-off equipment refund of fuel established in subsection 5(a)4 of this section shall be made by contacting The Kentucky Transportation Cabinets Division of Road Fund Audits at KYTC.PTORefunds@ky.gov

to obtain the application for Fuel Tax Refund for Use of Power Take-off Equipment form, to substantiate the non-highway use of the fuel.

Section 11. Incorporation by Reference. ~~[Fuel Tax Refunds or Credits.]~~

(1) "TC 95-640, ***Tax Overpayment/ Credit Refund Application" September 2026*** ~~***[Refund Request", May 2018]***~~ , is incorporated by reference. ~~[A fuel tax licensee shall be allowed to carry forward a motor fuel tax credit for eight (8) quarters.]~~

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Transportation Cabinet Building, 200 Mero Street, Frankfort, Kentucky 40622, Monday through Friday, 8 a.m. to 4:00 p.m. or at drive.ky.gov. ~~[A refund request from a fuel tax licensee shall be presented in writing and detail the reason for the requested refund.]~~

~~[(3)]~~

~~[(a)]~~ ~~[A full credit shall be allowed to IFTA and KIT licensees for tax-paid fuel purchases placed in a qualified motor vehicle.]~~

~~[(b)]~~ ~~[Any excess of fuel tax paid over tax liability in any member jurisdiction shall be credited in full to tax liability in other member jurisdictions or to the IFTA licensee's account ledger.]~~

~~[(4)]~~

~~[(a)]~~ ~~[A motor fuel tax refund to an IFTA licensee shall not be made unless the motor fuel tax liability, including an audit assessment, has been satisfied for all member jurisdictions.]~~

~~[(b)]~~ ~~[If a fuel tax licensee's refund request is determined to be properly due, the refund shall be paid within ninety (90) days after receipt of a request for payment from a fuel tax licensee.]~~

~~[(5)]~~

~~[(a)]~~ ~~[A fuel tax licensee may apply within two (2) quarters to the Transportation Cabinet for refund of the fuel tax imposed by KRS 138.660(1) or (2) if the fuel:]~~

~~[1.]~~ ~~[Is consumed on the public highways;]~~

~~[2.]~~ ~~[Is from the same tank that is permanently attached to the power unit of the qualified motor vehicle;]~~

~~[3.]~~ ~~[Serves to power the operation of the qualified motor vehicle on the highways; and]~~

~~[4.]~~ ~~[Is used for:]~~

~~[a.]~~ ~~[A mixer;]~~

~~[b.]~~ ~~[Pumps;]~~

~~[c.]~~ ~~[A load lift;]~~

~~[d.]~~ ~~[A refrigeration unit; or]~~

~~[e.]~~ ~~[Similar power take-off equipment.]~~

~~[(b)]~~ ~~[The application for the refund of fuel established in paragraph (a) of this subsection shall be made on Application for Fuel Tax Refund for Use of Power Take-off Equipment, Form TC 95-214 to substantiate the nonhighway use of the fuel.]~~

~~[Section 12.]~~ ~~[Tax Penalties and Interest.]~~

~~[(1)]~~ ~~[The penalty for the late payment of the motor fuel tax imposed by KRS 138.660(3) shall be as established in KRS 138.715.]~~

~~[(2)]~~ ~~[The interest on the late payment of any of the taxes administered pursuant to this administrative regulation shall be as established in KRS 138.715.]~~

~~[(3)]~~ ~~[The taxes, penalties, and interest identified in KRS 138.675 shall also include the motor fuel taxes, penalties, and interest owed to other IFTA jurisdictions.]~~

~~[(4)]~~ ~~[The penalties and interest due for the overpayment of a refund shall begin to accrue fifteen (15) days after the motor carrier is notified of the overpayment.]~~

[Section 13.] [License Cancellation, Refusal, and Reinstatement.]

[(1)] [If a motor carrier fails to comply with the provisions of KRS 138.655 through 138.7291 or this administrative regulation, the fuel tax license or KYU license shall be canceled in accordance with the provisions of KRS 138.675.]

[(2)] [A license shall not be issued and shall be cancelled for the following reasons:]

[(a)] [Improper use of license or decal;]

[(b)] [Failure to file a tax return when due;]

[(c)] [Failure to pay all of the taxes owed;]

[(d)] [Failure to produce records after written request for the records;]

[(e)] [Failure to maintain records in the required manner;]

[(f)] [Notification from another IFTA jurisdiction of motor fuel tax violations in that jurisdiction; or]

[(g)] [A similar action or inaction by the licensee; or]

[(h)] [If a motor carrier has applied for new authority for the purpose of avoiding its former authority's tax liability.]

[(3)] [A motor carrier shall be notified of the pending license cancellation or license refusal and offered the opportunity for an administrative hearing pursuant to Section 14 of this administrative regulation.]

[(4)] [If a license is canceled by the Transportation Cabinet, the motor carrier shall immediately return the license.]

[(5)] [If a motor carrier desires to have a canceled license reinstated, the carrier shall:]

[(a)] [Prove to the Transportation Cabinet that sufficient records are being and shall be maintained to file accurate tax reports;]

[(b)] [Submit quarterly tax reports for all missed reporting periods;]

[(c)] [Pay all taxes, penalties, and interest owed;]

[(d)] [Provide a bond pursuant to Section 6 of this administrative regulation; and]

[(e)] [Provide evidence of liability insurance, operating authority, and other items of KRS Chapter 281 applicable to the motor carrier.]

[Section 14.] [Appeal Procedure.]

[(1)] [An appeal of a nontax action by the Transportation Cabinet related to KRS 138.655 through 138.7295 shall be in writing and directed to the Transportation Cabinet Building, Office of Legal Services, 6th floor, 200 Mero Street, Frankfort, Kentucky 40622.]

[(2)] [An administrative hearing shall be conducted in accordance with the provisions of KRS Chapter 13B.]

[Section 15.] [Incorporation by Reference.]

[(1)] [The following material is incorporated by reference:]

[(a)] ["International Fuel Tax Agreement Audit Manual", January 2007 edition, International Fuel Tax Association;]

[(b)] ["Vehicle Additions or Deletions Subject to Kentucky Weight Distance (KYU) Tax", TC Form 95-38, December 2]009[;]

[(c)] ["Kentucky Highway Use Bond", TC Form 95-201, April 2010;]

[(d)] ["Kentucky Trucking Application", TC Form 95-1, April 2010;]

[(e)] ["IFTA Quarterly Fuel Use Tax Return" IFTA-100-MN, April 2006;]

[(f)] ["Kentucky Weight Distance Tax Form", TC Form 95-101, March 2010;]

[(g)] ["Application for Fuel Tax Refund for Use of Power Take-off", TC Form 95-214, April 2010;]

[(h)] ["Highway Quarterly Tax Return", TC Form 95-103, December 2007;]

[(i)] ["International Fuel Tax Agreement Procedures Manual", January 2008 edition, International Fuel Tax Agreement;]

[(j)] ["International Fuel Tax Agreement Articles of Agreement", revised January 2010, International Fuel Tax Agreement; and]

~~[(k)] ["IFTA Quarterly Fuel Use Tax Schedule", IFTA-101, August 1998.]~~

~~[(2)] [This material may be inspected, copied, or obtained at the Transportation Cabinet Building, 200 Mero Street, Frankfort, Kentucky 40622, Monday through Friday, 8 a.m. to 4:30 p.m.]~~

COMPILER'S NOTE: 2025 RS HB 6, enacted by the General Assembly on March 27, 2025, altered the information to be provided at the time an administrative regulation is filed. Aside from formatting changes necessary to upload the regulation into the LRC's publication application, this regulation has been published as submitted by the agency.