

103 KAR 43:110. Refund gasoline and special fuel use.

RELATES TO: KRS 138.344

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation interprets KRS 138.344 which prohibits the refunding of tax on gasoline or special fuel used in farm tractors while operating on the public highways.

Section 1. KRS 138.344 shall not be construed to prohibit the use of tractors upon the public highways for agricultural purposes but such use shall prohibit the refunding of the tax on the number of gallons of gasoline or special fuel so used. (GLR-2; 1 Ky.R. 712; eff. 5-14-1975; 15 Ky.R. 1670; eff. 3-23-1989; TAm eff. 6-28-2016.)