

### **103 KAR 43:310. Subjobber issuance of refund invoices.**

RELATES TO: KRS 138.210, 138.344, 138.349, 138.351, 138.358

STATUTORY AUTHORITY: KRS 131.130

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the department to promulgate administrative regulations necessary to administer and enforce Kentucky's tax laws. KRS 138.349 provides that only a gasoline or special fuels dealer, or their subjobber agent, may execute a gasoline or special fuel refund invoice. KRS 138.344 authorizes a credit in lieu of the tax refund procedure. This administrative regulation establishes the requirements to become an authorized subjobber agent.

Section 1. Definitions. (1) "Authorized subjobber agent" means any person who, pursuant to a written contract, purchases gasoline or special fuels exclusively from a single dealer licensed under KRS 138.310 and 138.320 and, subject to the licensed dealer's control and consent, sells the gasoline or special fuels so purchased to others by the authority and on the account of the licensed dealer to whom an accounting of the sales is regularly made.

(2) "Gasoline dealer" or "special fuels dealer" is defined by KRS 138.210(6).

(3) "Gasoline" is defined by KRS 138.210(11).

(4) "Special fuels" is defined by KRS 138.210(18).

Section 2. An authorized subjobber agent shall be subject to the same statutory and regulatory requirements as a licensed dealer with respect to the execution of a gasoline or special fuel refund invoice, or the allowance of credit in lieu of the tax refund procedure pursuant to KRS 138.349. (16 Ky.R. 674; Am. 1157; eff. 11-30-1989; 36 Ky.R. 1977; 2031-A; eff. 5-7-2010; TAm eff. 6-28-2016.)