

AN ACT relating to motor fuels taxes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

➔Section 1. KRS 138.230 is amended to read as follows:

Every dealer receiving gasoline or special fuel in this state shall keep, and preserve for five (5) years, an accurate record of all receipts and of all production, refining, manufacture, compounding, use, sale, distribution and delivery of gasoline and special fuel, together with invoices, bills of lading and other pertinent records and papers required by the department~~[of Revenue]~~. Every person purchasing gasoline or special fuel from a dealer for resale shall keep, and preserve for a period of five (5) years, a record of all~~[such]~~ gasoline or special fuel~~[so]~~ purchased and sold or used, and the amount of tax paid to the dealers as part of the purchase price, together with delivery tickets, invoices, bills of lading and~~[such]~~ other records as the department shall require.