

### **103 KAR 43:320. Policies and circulars relating to motor fuels taxes.**

RELATES TO: KRS 138.210 to 138.448, 138.502

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations necessary for the administration and enforcement of all tax laws in Kentucky. The department has issued policies and circulars, a number of which predate KRS Chapter 13A, that conflict with current tax laws or are redundant in light of other relevant legal authority expressed in those policies and circulars. This administrative regulation formally rescinds the previously-issued circulars relating to taxes administered by the department's Office of Sales and Excise Taxes.

Section 1. The following circular merely restates or summarizes the requirements or provisions of the motor fuel tax statutes of KRS Chapter 138, cited below, and is hereby rescinded and shall be null, void, and unenforceable:

(1) Circular 72C142 (revised 10/4/96), relating to dealer nonhighway special fuels use deduction (KRS 138.240(2)(g), 138.340, 138.990(8)).

Section 2. The following circulars are obsolete under the motor fuel tax statutes of KRS Chapter 138 cited below, and are hereby rescinded and shall be null, void, and unenforceable:

(1) 72C051 (revised 10/4/96), relating to motor fuels tax refund invoices and credits to licensed dealers (KRS 138.210(14), 138.341, 138.344(1), 138.348(1), 138.349, 138.445, 138.446, 138.351(1), 138.351(2), and 138.354); and

(2) 72C079 (revised 10/4/96), relating to motor fuels purchases by licensed Kentucky dealers (KRS 138.220, 138.224, 138.250, and 138.270). (33 Ky.R. 2821; 3161; eff. 5-4-2007.)