

**137.140 Transporter to collect and pay over tax.**

Every transporter of crude petroleum shall be liable for the taxes imposed under KRS 137.120 on all crude petroleum received by him. He shall collect from the producer, in money or crude petroleum, the taxes imposed. If collection is in crude petroleum, the transporter may sell the same and pay the taxes by check or cash to the Department of Revenue or sheriff, as provided in KRS 137.150 and 137.160.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 341, effective June 20, 2005. --  
Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4223c-7.