

**138.226 Department of Revenue to administer gasoline and special fuel taxes.**

- (1) The department shall administer the taxes provided under KRS 138.210 to 138.490, except KRS 138.463 and 138.4631, and may prescribe, adopt, and enforce administrative regulations relating to the administration and enforcement thereof.
- (2) The department shall, upon the request of the officials to whom are entrusted the enforcement of the motor fuels tax law of any other state, the United States, the provinces of the Dominion of Canada, forward to such officials any information which it may have relative to the manufacture, receipt, sale, use, transportation, shipment or delivery by any person of motor fuels, provided such other state or states provide for the furnishing of like information to this state.

**Effective:** July 12, 2006

**History:** Amended 2006 Ky. Acts ch. 251, sec. 10, effective July 12, 2006. -- Amended 2005 Ky. Acts ch. 85, sec. 356, effective June 20, 2005. -- Created 1988 Ky. Acts ch. 285, sec. 29, effective August 1, 1988.