

**138.310 Dealer's or transporter's license required -- Display on motor vehicle --
Civil penalties and interest.**

- (1) No person shall refine, produce, distill, manufacture, blend, compound, receive, use, sell, transport, store, or distribute any gasoline or special fuel upon which the tax due has not been paid or assumed or engage in the sale, storage or transportation of any gasoline or special fuel within this state upon which the tax has not been paid unless he is the holder of an uncanceled license issued by the Department of Revenue to engage in the business.
- (2) Any transporter, other than a regularly licensed gasoline or special fuel dealer, transporting gasoline or special fuel by motor vehicle shall have plainly painted on the vehicle the name, address, and permit number of the transporter.
- (3) Any person who engages in the business of refining, producing, distilling, manufacturing, blending, compounding, receiving, using, selling, transporting, storing, or distributing gasoline or special fuel in this state as a dealer, storage operator, or transporter without holding an uncanceled license to engage in that business, or who without the license, refines, produces, distills, manufacturers, blends, compounds, receives, uses, sells, transports, stores, or distributes any gasoline or special fuel upon which the tax imposed by KRS 138.220 has not been reported and paid, shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180 and interest at the tax interest rate as defined in KRS 131.010(6) from the date due until the date of payment.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 364, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 65, sec. 9, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 98, sec. 4, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 285, sec. 11, effective August 1, 1988. -- Amended 1952 Ky. Acts ch. 193, sec. 3, effective June 19, 1952. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281g-17, 4281g-20.