

138.727 Coordination between Department of Vehicle Regulation and Department of Revenue.

- (1) Nothing in KRS 138.655 to 138.725 shall deny the right of the Department of Revenue to make audits of a taxpayer's records and accounts, even though the same taxpayer may be or should be a motor carrier and subject to investigation by the Department of Vehicle Regulation.
- (2) The Department of Vehicle Regulation shall, upon request of the Department of Revenue, furnish the Department of Revenue any information which it may have in its records with regard to the administration of KRS 138.655 to 138.725.
- (3) The Department of Vehicle Regulation shall not make any refunds to any person or company without inquiring of the Department of Revenue as to the person or company being indebted to the Commonwealth of Kentucky by reason of any tax liability, and no refunds shall be made if such person or company is indebted in any fashion to the Commonwealth of Kentucky.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 393, effective June 20, 2005. -- Created 1962 Ky. Acts ch. 62, sec. 22.

Legislative Research Commission Note (7/1/2006). In subsection (1) of this statute, the phrase "Nothing in KRS 186.655 to 186.725" has been changed to read "Nothing in KRS 138.655 to 138.725." This change corrects an error that was made in 1962 when the word "herein" appearing in 1962 Ky. Acts ch. 62, sec. 22, was codified as a reference to KRS Chapter 186. The correct citation to KRS Chapter 138 has been substituted by the Reviser of Statutes in accordance with KRS 7.136(1)(e),(f), and (h).