

138.992 Penalty for unauthorized use of gasoline or special fuels.

Any person who knowingly uses gasoline or special fuels, the tax on which is subject to refund or credit, for any purpose other than as provided in KRS 138.341, 138.344, 138.445, 138.358, or 138.446, shall be fined not less than one hundred (100) nor more than five hundred dollars (\$500), or imprisoned not exceeding one (1) year, or both so fined and imprisoned.

Effective: August 1, 1988

History: Amended 1988 Ky. Acts ch. 285, sec. 35, effective August 1, 1988. -- Created 1960 Ky. Acts ch. 156, sec. 1.