

### **234.380 Computation of tax.**

Liquefied petroleum gas motor fuel dealers using, selling, and/or delivering liquefied petroleum gas to motor vehicles, or into storage for use in motor vehicles, shall report and pay the state tax at the rate levied in KRS 138.220(1) and (2) on all such fuel to the Department of Revenue. The dealer shall issue an invoice to the customer whenever the sale or delivery is consummated giving the invoice date, name and address of the customer, and number of taxable gallons sold or delivered. The number of taxable gallons to be invoiced shall be determined in the following manner by the dealer:

- (1) The metered gallons, if placed into a fuel tank of a motor vehicle;
- (2) The metered gallons, if placed into storage, all of which is to be used or sold for use in motor vehicles;
- (3) The number of gallons to be used in motor vehicles, if the storage is for multiple uses. The number of taxable gallons to be determined by the user and the dealer based on the best estimate possible from mileage and efficiency records available; or
- (4) If the motor vehicle carburetor is connected to a fuel line leading from a fuel tank where another, or other motors are supplied with fuel also, then the number of gallons to be invoiced as taxable motor fuel shall be determined from mileage and fuel efficiency records.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 641, effective June 20, 2005. -- Amended 1986 Ky. Acts ch. 174, sec. 17, effective July 1, 1986. -- Amended 1980 Ky. Acts ch. 218, sec. 8, effective July 1, 1980. -- Amended 1972 Ky. Acts ch. 61, sec. 17. -- Created 1960 Ky. Acts ch. 176, sec. 9, effective July 1, 1960.