

**138.240 Dealer's reports of gasoline and special fuels received and sold --  
Electronic reporting requirements.**

- (1) Every gasoline dealer and every special fuel dealer shall, by the twenty-fifth day of each month, transmit to the department reports on the forms the department may prescribe, of the total number of gallons of gasoline and special fuel received in this state during the next preceding calendar month. This report shall include the following information:
  - (a) An itemized statement of the number of gallons received that have been produced, refined, manufactured, or compounded by the dealer in this state during the next preceding calendar month; and
  - (b) An itemized statement of the number of gallons received by the dealer in this state from any source during the next preceding calendar month, as shown by shippers' invoices, other than the gasoline and special fuel falling within the provisions of paragraph (a) of this subsection, together with a statement showing the date of receipt, the name of the person from whom purchased, the date of receipt of each shipment, the point of origin and the point of destination, the quantity of each purchase or shipment, the name of the carrier, the initials and number of each tank car, the date of receipt, and the number of gallons contained in each car if shipped by rail or the name and owner of the boat, ship, truck, transport, barge, or vessel if shipped by water.
- (2) The reports required by subsection (1) of this section shall also contain an itemized statement of the number of gallons received by the dealer during the preceding calendar month of:
  - (a) Bulk sales of gasoline or bulk sales of special fuels sold to the United States government for use exclusively in equipment or vehicles owned or leased by the United States government;
  - (b) Gasoline and special fuels sold for delivery in this state in transport truck, tank car, or cargo lots to licensed bonded dealers. The statement shall give a record of all such transport truck, tank car, or cargo sales, giving the date of shipment, the number of gallons contained in each shipment, the name of owner and license number of truck if shipped by transport truck, the initials and number of the tank car if shipped by rail, the name and owner of the boat, barge, or vessel, and the number of gallons contained therein if shipped by water, and the name of the person to whom sold, point of shipment, and point of delivery;
  - (c) Gasoline and special fuels lost through accountable losses;
  - (d) Gasoline and special fuel exported from this state to any other state in transport truck, tank car or cargo lots;
  - (e) Gasoline or special fuel delivered upon or immediately adjacent to a river or stream, if:
    1. The gasoline or special fuel is or will be delivered into the fuel supply tank of a commercial ship or vessel which has a valid certificate of documentation issued by the United States Coast Guard; and
    2. All the fuel will be used exclusively in the operation of a commercial

ship or vessel.

- (f) Special fuel delivered to a railroad company principally engaged in the commercial transportation of property for others as a common carrier or in the conveyance of persons for hire, if the railroad company is the holder of a Kentucky motor fuels tax refund permit and certifies that the fuel is to be used exclusively for the purpose of powering locomotives and unlicensed company vehicles or equipment for nonhighway use. Railroad company as used herein shall not include any company described in KRS 136.120(4)(a) in effect on August 1, 1988; and
  - (g) Special fuels used in unlicensed vehicles or equipment by licensed special fuels dealers for nonhighway purposes related to the distribution of gasoline or special fuels to others.
- (3) All gasoline and special fuel gallons received or distributed by a dealer from marine terminal, refinery or pipeline terminal storage in this state shall be reported at sixty (60) degrees Fahrenheit.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 147, sec. 6, effective July 15, 2010. -- Amended 2006 Ky. Acts ch. 188, sec. 1, effective July 12, 2006. -- Amended 2005 Ky. Acts ch. 134, sec. 3, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 390, sec. 2, effective July 14, 1992. -- Amended 1990 Ky. Acts ch. 98, sec. 2, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 285, sec. 5, effective August 1, 1988. -- Amended 1986 Ky. Acts ch. 496, sec. 14, effective August 1, 1986. -- Amended 1972 Ky. Acts ch. 61, sec. 2. -- Amended 1956 (2d Extra. Sess.) Ky. Acts ch. 8, sec. 1. -- Amended 1942 Ky. Acts ch. 64, sec. 1; and ch. 92, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281g-7, 4281g-8.

**Legislative Research Commission Note** (6/20/2005). The reference to KRS 136.120(4)(a) in subsection (2)(f) of this section is outdated and inaccurate. 1990 Ky. Acts ch. 437, sec. 5, amended KRS 136.120 to delete subsection (4), but a conforming amendment to this section was not made.