234.440 Administration of KRS 234.310 to 234.430 and this section.

- (1) The department shall administer the taxes provided in KRS 234.310 to 234.430 and this section and may prescribe, adopt and enforce regulations relating to the administration and enforcement thereof.
- (2) The department shall, upon the request of the officials to whom are entrusted the enforcement of the liquefied petroleum gas motor fuel tax law of any other state of the United States or the provinces of the Dominion of Canada, forward to such officials any information which it may have relative to the manufacture, receipt, sale, use, transportation, shipment, or delivery by any person of liquefied petroleum gas motor fuel, provided such other state or states provide for the furnishing of like information to this state.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 644, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 176, sec. 15.