

234.320 Imposition of excise tax.

- (1) An excise tax at the rate levied in KRS 138.220(1) and (2) is hereby levied and shall be paid by the liquefied petroleum gas motor fuel dealer to the department on all taxable liquefied petroleum gas motor fuel delivered to the licensed liquefied petroleum gas motor fuel user-seller or withdrawn by the liquefied petroleum gas motor fuel dealer to propel motor vehicles on the public highways, either within or without this state. An allowance of one percent (1%) of the tax shall be made to the liquefied petroleum gas motor fuel dealer to cover unaccountable losses, bad debts, and handling and reporting the tax.
- (2) No other excise or license tax shall be levied or assessed on liquefied petroleum gas motor fuel by any political subdivision of the state, except the licenses under KRS 234.120.
- (3) No provision of KRS 234.310 to 234.440 shall in any way affect the surtax imposed on heavy equipment motor carriers under KRS 138.660.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 635, effective June 20, 2005. -- Amended 1986 Ky. Acts ch. 174, sec. 16, effective July 1, 1986. -- Amended 1980 Ky. Acts ch. 218, sec. 7, effective July 1, 1980. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 6, sec. 4. -- Amended 1972 Ky. Acts ch. 61, sec. 15. -- Created 1960 Ky. Acts ch. 176, sec. 3, effective July 1, 1960.