186.056 Refund of portion of extra weight fees when ownership and use of vehicle are changed; refund or credit when use permanently discontinued.

- (1) Whenever the ownership of a vehicle which has been registered at a declared gross weight in excess of 18,000 pounds under KRS 186.050 is changed, a refund of that portion of the tax paid allocable to the remainder of the unexpired period for which the tax was paid may be refunded as provided for destroyed vehicles in KRS 186.120(1) and in accordance with regulations adopted hereunder.
- (2) In the event a vehicle is registered in accordance with KRS 186.050(11), the seller may obtain a refund of the portion of the tax which he had theretofore paid allocable to the remaining complete quarters of the unexpired period for which the tax was paid in the same manner as provided for destroyed vehicles in KRS 186.120, and in accordance with regulations adopted hereunder.
- (3) In the event the use of a vehicle which has been registered according to the terms of any proportional registration agreement pursuant to the provisions of KRS 186.050(13), is permanently discontinued by the registrant, a refund of that portion of the tax which the registrant had heretofore paid to the department, allocable to the remaining complete months of the unexpired period for which the tax was paid may be made to the registrant or a credit of that portion of the tax paid allocable to the remainder of the unexpired period for which the tax was paid may be applied toward the registration of any other vehicle during the current registration period by the registrant. The department shall have the authority to promulgate regulations regarding such refunds or credits.

Effective: April 1, 1991

History: Amended 1990 Ky. Acts ch. 113, sec. 1, effective April 1, 1991. -- Amended 1974 Ky. Acts ch. 74, Art. IV, sec. 20(2); and ch. 90, sec. 1. -- Amended 1966 Ky. Acts ch. 139, sec. 6, effective January 1, 1967. -- Created 1948 Ky. Acts ch. 57, sec. 3.