

**138.348 Identification of refund gasoline or special fuel -- Refund permit for portable facility -- Records of refund permit holder -- Inspection of premises.**

- (1) The department may require any dealer or any dealer's authorized agent to identify refund gasoline or special fuel sold by him by adding thereto any chemical or substance, which shall be furnished by the cabinet and used in the manner as prescribed by the department.
- (2) The refund permit holder shall receive and store all the gasoline and special fuel in containers plainly marked with distinguishing letters "Refund Motor Fuel," or comparable letters prescribed by the Department of Revenue, and shall keep the containers on his premises accessible to agents of the department and separate from other gasoline and special fuel stored on his premises.
- (3) The Department of Revenue may, within its discretion, issue a refund permit for a portable storage facility if the applicant satisfies the department that the facility will be used exclusively for the purpose of fueling unlicensed vehicles or equipment at multiple locations for nonhighway purposes, and fueling the vehicles or equipment from a nonportable facility would not be practical.
- (4) Every refund permit holder who uses on the public highways motor fuel of the type for which refund is claimed shall keep detailed records of all the motor fuel acquired, monthly odometer readings of all licensed motor vehicles owned or operated by the holder which use the fuel, and other records the Department of Revenue may, in writing, require to protect the revenues of the Commonwealth.
- (5) Agents of the department may go upon the premises of any permit holder or of any licensed gasoline or special fuel dealer or his authorized agent to make inspections to ascertain any matter connected with the operation of KRS 138.344 to 138.355 or the enforcement thereof. No agent shall enter the dwelling of any person without the occupant's consent or the authority from a court of competent jurisdiction.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 375, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 315, sec. 1, effective July 15, 1996. -- Amended 1990 Ky. Acts ch. 98, sec. 10, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 285, sec. 21, effective August 1, 1988. -- Created 1946 Ky. Acts ch. 10, sec. 6.