

1 AN ACT relating to fiscal matters.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 138.230 is amended to read as follows:

4 Every dealer receiving gasoline or special fuel in this state shall keep, and preserve for  
5 five (5) years, an accurate record of all receipts and of all production, refining,  
6 manufacture, compounding, use, sale, distribution and delivery of gasoline and special  
7 fuel, together with invoices, bills of lading and other pertinent records and papers  
8 required by the ***department***~~[Department of Revenue]~~. Every person purchasing gasoline  
9 or special fuel from a dealer for resale shall keep, and preserve for a period of five (5)  
10 years, a record of all such gasoline or special fuel so purchased and sold or used, and the  
11 amount of tax paid to the dealers as part of the purchase price, together with delivery  
12 tickets, invoices, bills of lading and such other records as the department shall require.