

**234.360 Records that are required to be kept.**

- (1) Every liquefied petroleum gas motor fuel dealer licensee shall maintain complete records of inventories, purchases, sales, use and other dispositions of liquefied petroleum gas. Such records, together with manifests of lading, invoices, correspondence, and other papers pertaining to liquefied petroleum gas motor fuel shall be retained for a minimum of two (2) years, and if requested by the department, shall be made available for examination by the department.
- (2) Where storage of liquefied petroleum gas is for multiple uses, and where the number of gallons taxable of liquefied petroleum gas motor fuel is determined by the liquefied petroleum gas motor fuel dealer and/or the liquefied petroleum gas motor fuel user-seller, based on the best estimate possible from mileage and efficiency records available, all mileage and efficiency records of such motor vehicle must be retained for a minimum period of two (2) years, and, if requested by the department, shall be made available for examination by the department.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 639, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 176, sec. 7, effective July 1, 1960.