

**234.321 Collection of excise tax on liquefied petroleum gas -- Exemptions.**

- (1) The tax imposed by KRS 234.320 shall not be collected when the liquefied petroleum gas sold by the dealer is used to propel motor vehicles on the public highways, either within or without this state, when the motor vehicles using the liquefied petroleum gas are equipped with carburetion systems approved by the Energy and Environment Cabinet or a fuel system that meets federal vehicle safety standards contained in 49 C.F.R. pt. 571.
- (2) The Energy and Environment Cabinet shall establish emission standards for carburetion systems.

**Effective:** June 25, 2013

**History:** Amended 2013 Ky. Acts ch. 116, sec. 10, effective June 25, 2013. -- Amended 2010 Ky. Acts ch. 24, sec. 512, effective July 15, 2010. -- Amended 1976 Ky. Acts ch. 324, sec. 1. -- Amended 1974 Ky. Acts ch. 74, Art. III, sec. 13(6). -- Created 1972 Ky. Acts ch. 103, sec. 1.