

139.710 Administration by department.

The department shall administer the provisions of this chapter and shall have all of the powers, rights, duties, and authority with respect to the assessment, collection, refunding, and administration of the taxes levied by this chapter, conferred generally upon the department by the Kentucky Revised Statutes including Chapters 131, 134, and 135.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 441, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 68, effective February 5, 1960.