

140.340 Reporting of qualified real estate at agricultural or horticultural value.

The person responsible for filing the inheritance tax return for a decedent's estate and who elects to report qualified real estate at its agricultural or horticultural value shall in addition report the fair market value of the qualified real estate.

Effective: July 1, 1978

History: Created 1978 Ky. Acts ch. 138, sec. 9, effective July 1, 1978.