

143A.080 Monthly reporting and payment, exception.

- (1) On or before the last day of the month following each calendar month, every taxpayer shall report the gross value of natural resources sold, processed, or used during the preceding month and pay the amount of tax due on forms prescribed by the department.
- (2) Returns shall be signed by the taxpayer required to file the return or by his duly authorized agent but need not be verified by oath.
- (3) Returns required under this section shall contain such information as the department deems necessary for the proper administration of this chapter.
- (4) The taxpayer required to file the return provided under this section shall deliver the return together with a remittance of the amount of the tax due to the department.
- (5) For purposes of facilitating the administration, payment, or collection of the taxes levied by KRS 143A.020, the department may permit or require returns or tax payments for periods other than monthly. When permitted, returns for other than monthly periods shall be filed and paid in such manner as the department may prescribe.
- (6) No taxpayer shall change from the reporting system required under this section or permitted in writing by the department, without the written authorization of the department.
- (7) A tax return is required for each reporting period even though there may be no tax due.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 549, effective June 20, 2005. -- Created 1980 Ky. Acts ch. 392, sec. 8, effective June 1, 1980.