

**154.20-263** Repealed, 2002.

**Catchline at repeal:** Investor entitled to nonrefundable tax credit against income tax or corporation license tax -- Authority to carry excess tax credit forward -- Tax credits not transferable and not applicable to interest, penalties, or other additions to investor's tax liability.

**History:** Repealed 2002 Ky. Acts ch. 230, sec. 41, effective July 15, 2002. -- Amended 2000 Ky. Acts ch. 300, sec. 13, effective July 14, 2000. -- Created 1998 Ky. Acts ch. 414, sec. 6, effective July 15, 1998.

**2000-2002 Budget Reference.** See State/Executive Branch Budget, 2000 Ky. Acts ch. 549, pt. IX, item 8(d), at 3460; and State/Executive Branch Budget Memorandum, 2000 Ky. Acts ch. 525, at 2142 and 2143 (Final Budget Memorandum, at 239).

**2000-2002 Budget Reference.** See State/Executive Branch Budget, 2000 Ky. Acts ch. 549, pt. IX, item 9(b), at 3461; and State/Executive Branch Budget Memorandum, 2000 Ky. Acts ch. 525, at 2150 and 2151 (Final Budget Memorandum, at 248).

**2000-2002 Budget Reference.** See State/Executive Branch Budget, 2000 Ky. Acts ch. 549, pt. IX, item 9(c), at 3461; and State/Executive Branch Budget Memorandum, 2000 Ky. Acts ch. 525, at 2150 and 2151 (Final Budget Memorandum, at 248).