

**67.773 Tax due when return filed -- Minimum and maximum liability.**

- (1) The full amount of the unpaid tax payable by any business entity, as appears from the face of the return, shall be paid to the tax district at the time prescribed for filing the tax return, determined without regard to any extension of time for filing the return.
- (2) A tax district may impose minimum and maximum tax liabilities for the tax on net profits or gross receipts.

**Effective:** June 24, 2003

**History:** Created 2003 Ky. Acts ch. 117, sec. 11, effective June 24, 2003.