

67.788 Application for refund or credit -- When employee may file for refund.

- (1) Where there has been an overpayment of tax under KRS 67.780, refund or credit shall be made to the employer only to the extent that the amount of the overpayment was not deducted and withheld under KRS 67.780 by the employer.
- (2) Unless written application for refund or credit is received by the tax district from the employer within two (2) years from the date the overpayment was made, no refund or credit shall be allowed.
- (3) An employee who has compensation attributable to activities performed outside a tax district, based on time spent outside the tax district, whose employer has withheld and remitted the occupational license fee on the compensation attributable to activities performed outside the tax district to the tax district, may file for a refund within two (2) years of the date prescribed by law for the filing of a return. The employee shall provide a schedule and computation sufficient to verify the refund claim and the tax district may confirm with the employer the percentage of time spent outside the tax district and the amount of compensation attributable to activities performed outside the tax district prior to approval of the refund.

Effective: July 13, 2004

History: Amended 2004 Ky. Acts ch. 63, sec. 8, effective July 13, 2004. -- Created 2003 Ky. Acts ch. 117, sec. 16, effective June 24, 2003.