

131.051 "Taxpayer representative" defined for KRS 131.041 to 131.081.

As used in KRS 131.041 to 131.081, unless the context requires otherwise, "taxpayer representative" means any attorney, tax practitioner, or other person designated by a taxpayer to represent him before the department in any matter relating to taxes administered by the department.

Effective: June 25, 2009

History: Amended 2009 Ky. Acts ch. 12, sec. 37, effective June 25, 2009. -- Amended 2005 Ky. Acts ch. 85, sec. 109, effective June 20, 2005. -- Created 1990 Ky. Acts ch. 423, sec. 1, effective July 13, 1990.