

**131.185 Period for which records to be preserved.**

Income tax returns shall be kept for five (5) years; primary accounting records of tax payments, seven (7) years; and records containing all data of motor vehicle registration, three (3) years. Records of the department which are not required by this section or other statutory provisions to be preserved for a fixed period may be kept or disposed of according to the discretion of the department.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 125, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 88, sec. 1, effective July 14 ,1992. -- Amended 1950 Ky. Acts ch. 75, sec. 1. -- Created 1942 Ky. Acts ch. 144, sec. 3.