

**132.215** Repealed, effective January 1, 2006.

**Catchline at repeal:** Right to receive income -- Basis of assessment -- Rate of tax.

**History:** Repealed 2005 Ky. Acts ch. 168, sec. 158, effective January 1, 2006. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 325, effective July 13, 1990. -- Amended 1972 Ky. Acts ch. 84, Pt. III, sec. 1. -- Amended 1960 Ky. Acts ch. 186, Art. 1, sec. 4, effective June 16, 1960. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 4, sec. 6. -- Created 1946 Ky. Acts ch. 39, sec. 1.