

136.622 Extension of time for filing return.

- (1) The department shall, upon written request received on or prior to the due date of the return or tax, for good cause satisfactory to the department, extend the time for filing the return or paying the taxes imposed by KRS 136.604 and 136.616 for a period not to exceed thirty (30) days.
- (2) Any person for which the extension is granted shall pay, in addition to the tax, interest at the tax interest rate as defined in KRS 131.010(6) from the date on which the tax would otherwise have been due.

Effective: January 1, 2006

History: Created 2005 Ky. Acts ch. 168, sec. 99, effective January 1, 2006.

Legislative Research Commission Note (1/1/2006). 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.