

136.626 Offset of overpayments against tax owing.

In making a determination of tax liability under KRS 136.604 or 136.616, the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.

Effective: January 1, 2006

History: Created 2005 Ky. Acts ch. 168, sec. 101, 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.