

136.632 Refund or credit of taxes paid -- Claims.

- (1) The taxes paid under KRS 136.604 or 136.616 shall be refunded or credited in the manner provided in KRS 134.580.
- (2) A claim for refund or credit shall be made on a form prescribed by the department and shall contain all information required by the department.
- (3) No provider shall be entitled to a refund or credit of the taxes paid under KRS 136.604 where the taxes have been collected from a customer, unless the amount of taxes collected from the customer are refunded to the customer by the provider who paid the taxes to the State Treasury.

Effective: January 1, 2006

History: Created 2005 Ky. Acts ch. 168, sec. 104, 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.