## **136.634** Administration by the department.

The department shall administer the provisions of KRS 136.600 to 136.660 and shall have all of the powers, rights, duties, and authority with respect to the assessment, collection, refunding, and administration of the taxes levied by this chapter, conferred generally upon the department by the Kentucky Revised Statutes, including KRS Chapters 131, 134, and 135.

Effective: January 1, 2006

History: Created 2005 Ky. Acts ch. 168, sec. 105, 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.