

**138.346 Bond for refund permit -- Amount.**

The department may require the applicant to execute a corporate surety bond to be approved by the department, conditioned upon the payment of all taxes, penalties and fines for which such applicant may become liable under KRS 138.344 to 138.355. Such bond shall be in an amount equal to an applicant's one (1) year estimated refund claim, but not less than one thousand dollars (\$1,000).

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 373, effective June 20, 2005. -- Amended 1988 Ky. Acts ch. 285, sec. 19, effective August 1, 1988. --Created 1946 Ky. Acts ch. 10, sec. 4.

**History for former KRS 138.346:** Renumbered as KRS 138.342.