

**139.025 Regulations providing for use of tax basis other than accrual.**

The department may promulgate administrative regulations providing for the reporting of gross receipts and payment of taxes levied by this chapter on a basis other than accrual.

**Effective:** August 1, 2008

**History:** Amended 2008 Ky. Acts ch. 95, sec. 5, effective August 1, 2008. -- Amended 2005 Ky. Acts ch. 85, sec. 407, effective June 20, 2005. -- Created 1990 Ky. Acts ch. 163, sec. 1, effective July 13, 1990.