

**140.290 Refund of tax when debts are proved after deduction of tax.**

Whenever debts are proved against the estate of a decedent after the payment of legacies or distribution of property from which the tax has been deducted or upon which it has been paid, and a refund is made by the legatee, devisee, heir or next of kin, a proportion of the tax so deducted or paid shall be repaid to him, by the personal representative or trustee if the tax has not been paid to the Department of Revenue, or by the department if it has been so paid.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 467, effective June 20, 2005. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281a-9 (1922 ed.).