

**141.073 Rules and regulations.**

The Department of Revenue shall promulgate such rules and regulations as may be necessary to effectively administer the provisions of KRS 141.071 and 141.072.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 480, effective June 20, 2005. -- Created 1976 Ky. Acts ch. 264, sec. 4.