

141.215 Deferred filing of returns and payment of taxes.

Members of the Army, Navy, Marines, Air Force, or Public Health Service of the United States government who serve in an area designated as a combat zone by presidential proclamation who are required by law to file an income tax return and pay income taxes to the State of Kentucky shall not be required to file the return and pay the taxes, which would otherwise become due during the period of service, until twelve (12) months after the service.

Effective: July 15, 2002

History: Amended 2002 Ky. Acts ch. 109, sec. 1, effective July 15, 2002. -- Amended 1991 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 1, effective February 15, 1991. -- Amended 1976 Ky. Acts ch. 155, sec. 12. -- Amended 1974 Ky. Acts ch. 163, sec. 7. -- Created 1952 Ky. Acts ch. 194, sec. 12, effective June 19, 1952.