

**141.387 No carry forward permitted for tax credits provided by KRS 141.385 and 141.386 -- Claims for credits.**

- (1) The tax credits established by KRS 141.385 and 141.386 shall not be carried forward to a return for any other period.
- (2) If an expenditure by a taxpayer qualifies for credits under more than one (1) of the provisions of KRS 141.385 and 141.386, the taxpayer may claim credit under one (1) section only.

**Effective:** June 26, 2009

**History:** Created 2009 (1st Extra. Sess.) Ky. Acts ch. 1, sec. 71, effective June 26, 2009.