

141.444 Designation of income tax refund to veterans' program trust fund.

A taxpayer required to file a return pursuant to KRS 141.180 who is entitled to an income tax refund and who desires to contribute to the veterans' program trust fund established by KRS 40.460(2)(b), may designate an amount, not to exceed the amount of the refund, to be paid to the veterans' program trust fund. The designation shall not increase or decrease the amount of the income tax liability of a taxpayer, but it shall reduce the income tax refund of the taxpayer by the amount designated.

Effective: July 14, 1992

History: Created 1992 Ky. Acts ch. 58, sec. 1, July 14, 1992.