

**141.475 Rules and regulations.**

The Department of Revenue shall promulgate such rules and regulations as may be necessary to effectively administer the provisions of KRS 141.455 to 141.470.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 516, effective June 20, 2005. -- Created 1980 Ky. Acts ch. 121, sec. 7, effective July 15, 1980.