

**142.227** Repealed, 1994.

**Catchline at repeal:** Filing of returns -- Requirements.

**History:** Repealed 1994 Ky. Acts ch. 512, sec. 119, effective July 15, 1994. -- Created 1993 (2d Extra. Sess.) Ky. Acts ch. 2, sec. 9, effective June 8, 1993.