

142.327 Filing of returns -- Requirements.

- (1) On or before the twentieth day of the month following each calendar month, a return for the preceding month shall be filed with the department in the form prescribed by the department, together with payment of any tax due.
- (2) A return shall be filed by every provider. The return shall be signed by the person required to file the return or a duly-authorized agent.
- (3) The return shall show the gross revenues of the provider during the preceding reporting period. The return shall also show the amount of taxes for the period covered by the return and other information as the department deems necessary for the proper administration of KRS 142.301 to 142.363.
- (4) The person required to file the return shall deliver the return, together with a remittance of the amount of the tax due, to the department.
- (5) For the purpose of facilitating the administration, payment, or collection of the taxes levied by KRS 142.303, 142.307, 142.309, 142.311, 142.314, 142.315, 142.316, 142.361, and 142.363, the department may permit or require returns to be filed or tax payments to be made other than as specifically required by the provisions of this section, except the department shall not require or permit returns or payments to be filed or remitted more frequently than monthly.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 526, effective June 20, 2005; and ch. 120, sec. 9, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 110, sec. 8, effective August 1, 1996. -- Created 1994 Ky. Acts ch. 512, sec. 104, effective July 15, 1994.

Legislative Research Commission Note (6/20/2005). This section was amended by 2005 Ky. Acts chs. 85 and 120, which do not appear to be in conflict and have been codified together.