

143A.130 Taxpayer required to keep records.

- (1) Every taxpayer liable for the reporting or payment of the taxes levied by KRS 143A.020 shall keep such records, receipts, invoices, and other pertinent papers in such form as the department may require.
- (2) Every such taxpayer shall keep such records for not less than four (4) years from the making of such records unless the department in writing sooner authorizes their destruction.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 552, effective June 20, 2005. -- Created 1980 Ky. Acts ch. 392, sec. 13, effective June 1, 1980.