

**67.778 Payment of tax not delayed -- Claims for refund or credit.**

- (1) No suit shall be maintained in any court to restrain or delay the collection or payment of any tax subject to the provisions of KRS 67.750 to 67.790.
- (2) Any tax collected pursuant to the provisions of KRS 67.750 to 67.790 may be refunded or credited within two (2) years of the date prescribed by law for the filing of a return or the date the money was paid to the tax district, whichever is the later, except that:
  - (a) In any case where the assessment period contained in KRS 67.775 has been extended by an agreement between the business entity and the tax district, the limitation contained in this subsection shall be extended accordingly.
  - (b) If the claim for refund or credit relates directly to adjustments resulting from a federal audit, the business entity shall file a claim for refund or credit within the time provided for in this subsection or six (6) months from the conclusion of the federal audit, whichever is later.

For the purposes of this subsection and subsection (3) of this section, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day.

- (3) Exclusive authority to refund or credit overpayments of taxes collected by a tax district is vested in that tax district.

**Effective:** July 13, 2004

**History:** Amended 2004 Ky. Acts ch. 63, sec. 6, effective July 13, 2004. -- Created 2003 Ky. Acts ch. 117, sec. 12, effective June 24, 2003.