

**131.155 Tax payments to be made by electronic fund transfer -- Administrative regulations -- Waiver -- Refund by electronic fund transfer.**

- (1) For the purpose of facilitating the administration, payment, or collection of the taxes, the department may require any tax payment to be made by electronic fund transfer.
- (2) The following payments shall be made by electronic fund transfer:
  - (a) The payment required by KRS 136.620;
  - (b) For tax periods beginning on or after January 1, 2007, the payment required by KRS 138.280;
  - (c) For collections on or after August 1, 2010, the clerk shall deposit motor vehicle usage tax and sales and use tax collections in the clerk's local depository account not later than the next business day following receipt. The clerk shall cause the funds to be electronically transferred from the clerk's local depository account to the State Treasury in the manner and at the times prescribed by the department;
  - (d) For any period beginning after December 31, 2000, any payment required under KRS Chapter 139, if the taxpayer's average payment per reporting period during the lookback period exceeds twenty-five thousand dollars (\$25,000);
  - (e) For any period beginning after December 31, 2000, any payment required under KRS 141.330, if the taxpayer's average payment per reporting period during the lookback period exceeds twenty-five thousand dollars (\$25,000); and
  - (f) For tax periods beginning on or after July 1, 2005, the payment required under KRS 160.615.
- (3)
  - (a) The electronic fund transfer shall be made on or before the date the tax is due.
  - (b) The department may permit the filing of the tax return following the date of the tax payment.
  - (c) The department shall promulgate administrative regulations establishing electronic fund transfer requirements for the payment of taxes and fees administered by the department.
- (4) The department may waive the requirement that a qualifying taxpayer remit the payment by electronic fund transfer if the taxpayer is unable to remit funds electronically.
- (5) Taxpayers and any other persons who are required to collect or remit taxes administered by the department by electronic fund transfer shall be entitled to receive refunds for any overpayment of taxes or fees, on or after July 1, 2001, by electronic fund transfer.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 147, sec. 3, effective July 15, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 117, effective June 20, 2005. -- Amended 2000 Ky. Acts ch. 184, sec. 1, effective August 1, 2000. -- Amended 1998 Ky. Acts ch. 314, sec. 1,

effective July 15, 1998. -- Created 1994 Ky. Acts ch. 4, sec. 1, effective July 15, 1994.