

131.425 No interest on taxes paid under amnesty.

- (1) Notwithstanding the provisions of KRS 131.183(1), all taxes paid with the amnesty tax return shall bear no interest imposed under KRS 131.183(1) or other applicable statutes.
- (2) Notwithstanding the provisions of KRS 131.183(2) and 141.235, if any overpayment of tax under KRS 131.410 to 131.445 is refunded or credited within one hundred eighty (180) days after the return is filed, no interest shall be allowed.

Effective: July 15, 2002

History: Amended 2002 Ky. Acts ch. 366, sec. 4, effective July 15, 2002. -- Created 1988 Ky. Acts ch. 322, sec. 4, effective July 15, 1988.