

**142.337 Offset of overpayments.**

In making a determination of tax liability, the department may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for another period or periods, against penalties, and against the interest on the underpayments.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 529, effective June 20, 2005. -- Created 1994 Ky. Acts ch. 512, sec. 107, effective July 15, 1994.