

**142.351 Report of revenue receipts -- Responsibility of providers to register and comply.**

- (1) A report of revenue receipts from the taxes imposed by KRS 142.303, 142.307, 142.309, 142.311, 142.314, 142.315, 142.316, 142.361, and 142.363 shall be provided on a quarterly basis by the department to the health and family services secretary on or before the tenth day of the second month following the close of each fiscal quarter.
- (2) It is the responsibility of each provider, subject to tax under KRS 142.303, 142.307, 142.309, 142.311, 142.314, 142.315, 142.316, 142.361, and 142.363 to register with the department, and comply with the tax and reporting provisions of KRS 142.301 to 142.363.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 532, effective June 20, 2005; ch. 99, sec. 119, effective June 20, 2005; and ch. 120, sec. 11, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 426, sec. 104, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 110, sec. 10, effective August 1, 1996. -- Created 1994 Ky. Acts ch. 512, sec. 111, effective July 15, 1994.

**Legislative Research Commission Note** (6/20/2005). This section was amended by 2005 Ky. Acts chs. 85, 99, and 120, which do not appear to be in conflict and have been codified together.