

143A.040 Department of Revenue to administer tax.

The Department of Revenue shall administer the provisions of this chapter and shall have all the powers, rights, duties and authority with respect to rules and regulations, collection, refunding and administration of the taxes levied by KRS 143A.020 conferred generally on it by the Kentucky Revised Statutes, including KRS Chapters 131, 134 and 135.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 545, effective June 20, 2005. -- Created 1980 Ky. Acts ch. 392, sec. 4, effective June 1, 1980.