

143A.140 Refund or credit -- Form for claim.

- (1) The taxes paid pursuant to the provisions of this chapter shall be refunded or credited in the manner provided in KRS 134.580.
- (2) A claim for refund or credit shall be made on a form prescribed by the department and shall contain such information as the department may require.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 553, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 344, sec. 7, effective July 15, 1996. -- Created 1980 Ky. Acts ch. 392, sec. 14, effective June 1, 1980.