

131.1817 Licensing agencies -- Tax compliance of their licensees -- Agency's duty to assist department.

- (1) As used in this section, "licensing agency" means any instrumentality, agency, board, commission, or department established by statute that has the power and authority within the Commonwealth to issue any occupational or professional certification, license, or registration required to engage in an occupation, profession, or trade in the Commonwealth.
- (2) The department may identify licensing agencies from which it wants to obtain information for the purpose of tax compliance.
- (3) Any licensing agency identified by the department shall work with the department to develop a process to provide the department with information about its licensees.

Effective: April 11, 2012

History: Created 2012 Ky. Acts ch. 110, sec. 7, effective April 11, 2012.