

**131.435 Tax amnesty receipt account.**

For purposes of accounting for the revenues received pursuant to KRS 131.410 to 131.445, the department shall establish within the general fund a separate and distinct tax amnesty receipt account. All receipts collected as a result of the amnesty program shall be paid into this account, and all transactions involving this account shall be accounted for and reported as such.

**Effective:** June 25, 2009

**History:** Amended 2009 Ky. Acts ch. 12, sec. 38, effective June 25, 2009. -- Created 1988 Ky. Acts ch. 322, sec. 6, effective July 15, 1988.