

138.400 Repealed, 1952.

Catchline at repeal: Civil penalty for failure to make return or pay tax; estimate by department; burden of proof in action for collection.

History: Repealed 1952 Ky. Acts ch. 191, sec. 19. -- Amended 1950 Ky. Acts ch. 24, sec. 5, effective June 15, 1950. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281h-8, 4281h-9.