

138.860 Regulations.

The department shall administer the taxes provided under KRS 138.820(1) and may prescribe, adopt and enforce regulations relating to the administration and enforcement thereof.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 399, effective June 20, 2005. -- Created 1976 Ky. Acts ch. 376, sec. 6.