

**138.876 Administration by Department of Revenue -- Authority for administrative regulations.**

The Department of Revenue shall administer the provisions of KRS 138.870 to 138.889 and may adopt regulations for the administration and enforcement of KRS 138.870 to 138.889. The Department of Revenue shall adopt a uniform system for providing, affixing, and displaying tax stamps, labels, or other tax indicia required pursuant to KRS 138.874. Payments required by KRS 138.872 shall be made to the Department of Revenue in the form the Department of Revenue requires to protect the revenues of the Commonwealth.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 401, effective June 20, 2005. -- Created 1994 Ky. Acts ch. 315, sec. 4, effective July 15, 1994.