

139.025 Regulations providing for use of tax basis other than accrual.

The department may promulgate administrative regulations providing for the reporting of gross receipts and payment of taxes levied by this chapter on a basis other than accrual.

Effective: August 1, 2008

History: Amended 2008 Ky. Acts ch. 95, sec. 5, effective August 1, 2008. -- Amended 2005 Ky. Acts ch. 85, sec. 407, effective June 20, 2005. -- Created 1990 Ky. Acts ch. 163, sec. 1, effective July 13, 1990.