

**139.180** Repealed, 2008.

**Catchline at repeal:** "Taxpayer" -- "Department."

**History:** Repealed 2008 Ky. Acts ch. 95, sec. 20, effective August 1, 2008. -- Amended 2005 Ky. Acts ch. 85, sec. 409, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 18, effective February 5, 1960.