

**139.590 Returns for other than monthly periods.**

- (1) For purposes of facilitating the administration, payment, or collection of the taxes levied by this chapter, the department may, within its discretion, permit or require returns or tax payments for periods other than those prescribed by KRS 139.540 and 139.550.
- (2) Notwithstanding the provisions of KRS 139.550, any retailer who desires to file his return on a quarterly basis shall make application in writing to the department at least ninety (90) days prior to the due date of such quarterly return. When permitted, quarterly returns shall be filed in such manner as the department may prescribe. No retailer may change from a quarterly reporting system to monthly reporting without authorization of the department.
- (3) In no case shall a retailer be permitted to file quarterly unless monthly payments for the immediately preceding month are made on the basis of taxable gross receipts or total sales price of property used, consumed, or stored, as the case may be.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 432, effective June 20, 2005. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 55, effective February 5, 1960.