

131.400 Definitions -- Amnesty period -- Tax liabilities and taxable periods eligible.

- (1) KRS 131.410 to 131.445 shall be known as and may be cited as the "Kentucky Tax Amnesty Act."
- (2) The department shall develop and administer tax amnesty programs as provided in KRS 131.410 to 131.445.
- (3) As used in KRS 131.410 to 131.445, unless the context requires otherwise:
 - (a) "Amnesty period" means the period of time established pursuant to subsection (4)(a) or (b) of this section during which a taxpayer may apply for tax amnesty;
 - (b) "Taxpayer" means any individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary, limited liability company, limited liability partnership, or any other entity of any kind subject to any tax set forth in subsection (4) of this section or any person required to collect any such tax under subsection (4) of this section;
 - (c) "Account receivable" means an amount of state tax, penalty, fee, or interest which has been recorded as due and entered in the account records of the department, or which the taxpayer should reasonably expect to become due as a direct or indirect result of any pending or completed audit or investigation which the taxpayer knows is being conducted by any federal or state government taxing authority; and
 - (d) "Due and owing" means an assessment which has become final and is owed to the Commonwealth due to either the expiration of the taxpayer's appeal rights pursuant to KRS 131.110 or, if an assessment has been appealed, the issuance of a final order by the board or by any court of this Commonwealth. For the purposes of KRS 131.410 to 131.445, assessments that have been appealed shall be final, due and owing fifteen (15) days after the last unappealed or unappealable order sustaining the assessment or any part thereof has become final.
- (4)
 - (a) Notwithstanding the provisions of any other law to the contrary, a tax amnesty program shall be conducted by the department during the fiscal year ending June 30, 2003, for a period of not less than sixty (60) days nor more than one hundred and twenty (120) days and shall apply to all taxpayers owing taxes, penalties, fees, or interest subject to the administrative jurisdiction of the department, with the exceptions of ad valorem taxes levied on real property pursuant to KRS Chapter 132, ad valorem taxes on motor vehicles and motorboats collected by the county clerks, and ad valorem taxes on personal property levied pursuant to KRS Chapter 132 that are payable to local officials. The program shall apply to tax liabilities for taxable periods ending or transactions occurring after December 1, 1987, but prior to December 1, 2001. Amnesty tax return forms shall be in a form prescribed by the department.
 - (b) Notwithstanding the provisions of any other law to the contrary, a tax amnesty program shall be conducted by the department during the fiscal year ending June 30, 2013, for a period of not less than sixty (60) days

nor more than one hundred twenty (120) days. The program shall be available to all taxpayers owing taxes, penalties, fees, or interest subject to the administrative jurisdiction of the department, with the exception of:

1. Ad valorem taxes levied on real property pursuant to KRS Chapter 132;
2. Ad valorem taxes on motor vehicles and motorboats collected by the county clerks;
3. Ad valorem taxes on personal property levied pursuant to KRS Chapter 132 that are payable to local officials; and
4. Any penalties imposed under KRS 131.630 or 138.205.

The program shall apply to tax liabilities for taxable periods ending or transactions occurring after December 1, 2001, and prior to October 1, 2011. Amnesty tax forms and submissions shall be in a form prescribed by the department.

Effective: April 11, 2012

History: Amended 2012 Ky. Acts ch. 110, sec. 1, effective April 11, 2012. -- Amended 2005 Ky. Acts ch. 85, sec. 135, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 366, sec. 1, effective July 15, 2002. -- Created 1988 Ky. Acts ch. 322, sec. 1, effective July 15, 1988.