

141.220 Payment of tax -- When due.

The full amount of the unpaid tax payable by any taxpayer, as appears from the face of the return, shall be paid to the department at the time prescribed for filing the income tax return, determined without regard to any extension of time for filing the return.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 491, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 344, sec. 4, effective July 15, 1996. -- Amended 1954 Ky. Acts ch. 79, sec. 18, effective June 19, 1954. -- Amended 1952 Ky. Acts ch. 194, sec. 11. -- Amended 1950 Ky. Acts ch. 189, sec. 2. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281b-28, 4281b-33, 4281b-34.