

**142.323 Due date of taxes.**

The taxes imposed by KRS 142.303, 142.307, 142.309, 142.311, 142.314, 142.315, 142.316, 142.361, and 142.363 are due and payable to the department monthly and shall be remitted on or before the twentieth day of the next succeeding calendar month.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 525, effective June 20, 2005; and ch. 120, sec. 8, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 110, sec. 7, effective August 1, 1996. -- Created 1994 Ky. Acts ch. 512, sec. 103, effective July 15, 1994.

**Legislative Research Commission Note (6/20/2005).** This section was amended by 2005 Ky. Acts chs. 85 and 120, which do not appear to be in conflict and have been codified together.