

**144.137 Sales and use tax and general tax credit reconciliation reports relative to sales and use tax.**

The sales and use tax aviation fuel tax credit reconciliation report and the general tax credit reconciliation report required to be filed by qualifying certificated air carriers pursuant to KRS 144.120, 144.125, and 144.132 shall be submitted to the Department of Revenue in a form and contain information and documentation as the department may reasonably require to verify the carrier's computation of the applicable tax credit and the use of the credit against the taxes levied by KRS Chapter 139.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 560, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 400, sec. 3, effective July 15, 1998. -- Amended 1991 (1st Extra. Sess.) Acts ch. 7, sec. 7, effective May 24, 1991.