

**136.071** Repealed, 2018.

**Catchline at repeal:** Corporation license tax -- Apportionment of capital when corporation holds stock in other corporations.

**History:** Repealed 2018 Ky. Acts ch. 171, sec. 140, effective April 14, 2018. -- Amended 2005 Ky. Acts ch. 168, sec. 2, effective March 18, 2005. -- Amended 2004 Ky. Acts ch. 142, sec. 4, effective April 21, 2004. -- Amended 1988 Ky. Acts ch. 214, sec. 1. -- Created 1976 (1st Extra. Sess.) Ky. Acts ch. 25, sec. 1.

**Legislative Research Commission Note** (7/12/2006). 2006 Ky. Acts ch. 247 instructs the Reviser of Statutes to adjust KRS references throughout the statutes to conform with the 2006 renumbering of the Financial Services Code, KRS Chapter 286. Such an adjustment has been made in this statute.

**Legislative Research Commission Note** (3/18/2005). 2005 Ky. Acts ch. 168, sec. 160, provides that amendments made to KRS 136.071 in 2005 Ky. Acts ch. 168, sec. 2, shall apply to corporation license tax returns due without regard to extension on or after April 15, 2004.

**Legislative Research Commission Note** (4/21/2004). 2004 Ky. Acts ch. 142, sec. 7, provides that the amendments to KRS 136.071 in 2004 Ky. Acts ch. 142, sec. 4, are retroactively effective for tax periods beginning on or after January 1, 2003.

**Legislative Research Commission Note** (6/24/2003). On April 3, 2003, the Governor vetoed 2003 Ky. Acts ch. 194 (House Bill 390), sec. 19, which had repealed this section. In his veto message, the Governor stated: "House Bill 390 by its title and in its substance, is an appropriations bill subject to the line item veto provisions afforded the Governor under Section 88 of Kentucky's Constitution."

**Legislative Research Commission Note.** Acts 1976, ch. 25, 2 provides "The provisions of this Act shall apply to taxable years beginning on or after January 1, 1977."