

160.625 Excise tax returns -- Payment -- Form.

The school tax authorized by KRS 160.621 shall be self-assessing. Each county resident paying state individual income taxes under KRS Chapter 141 shall file, on or before July 1 of each year for calendar year taxpayers and six (6) months after the close of the tax year for all other taxpayers, with the proper tax collector, a return showing his state individual income tax liability and the amount of county school tax due. This school tax shall be remitted with the return and shall be delinquent six (6) months after the close of the individual's tax year. The district board of education shall furnish the necessary tax returns for the administration of this school tax.

Effective: July 13, 1990

History: Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 466, effective July 13, 1990. -- Amended 1976 Ky. Acts ch. 127, sec. 14. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 14.