141.0405 Repealed, 2018.

- **Catchline at repeal:** Coal incentive tax credit for electric power generation and alternative fuel or gasification facilities -- Procedure for claiming credit -- Priority of application.
- History: Repealed 2018 Ky. Acts ch. 171, sec. 140, effective April 14, 2018. -- Amended 2010 Ky. Acts ch. 24, sec. 111, effective July 15, 2010. -- Amended 2007 (2d Extra. Sess.) Ky. Acts ch. 1, sec. 18, effective August 30, 2007. -- Amended 2006 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 14, effective June 28, 2006. -- Amended 2005 Ky. Acts ch. 85, sec. 473, effective June 20, 2005. -- Created 2000 Ky. Acts ch. 320, sec. 1, effective July 14, 2000.
- **Legislative Research Commission Note** (4/27/2018). The repeal of this statute in 2018 Ky. Acts chs. 171 and 207 prevail over its amendment in 2018 Ky. Acts ch. 29, sec. 5 pursuant to KRS 446.260.
- **Legislative Research Commission Note** (6/28/2006). 2006 (1st Extra Sess.) Ky. Acts ch. 2, sec. 73, provides that "unless a provision of this Act specifically applies to an earlier tax year, the provisions of this Act shall apply to taxable years beginning on or after January 1, 2007."