

### **141.070 Credits allowed individuals for tax paid to other states.**

- (1) Whenever an individual who is a resident of this state has become liable for income tax to another state upon all or any part of his net income for the taxable year, derived from sources without this state and subject to taxation under this chapter, the amount of income tax payable by him under this chapter shall be credited on his return with the income tax so paid by him to the other state, upon his producing to the proper assessing officer satisfactory evidence of the fact of such payment, except that application of such credits shall not operate to reduce the tax payable under this chapter to an amount less than would have been payable were the income from the other state ignored.
- (2) An individual who is not a resident of this state shall not be liable for any income tax under KRS 141.020(4) if the laws of the state of which such individual was a resident at the time such income was earned in this state contained a reciprocal provision under which nonresidents were exempted from gross or net income taxes to such state, if the state of residence of such nonresident individual allowed a similar exemption to resident individuals of this state. The exemption authorized by this subsection shall in no manner preclude the Department of Revenue from requiring any information reports pursuant to KRS 141.150(2).
- (3) As used in this section, "state" means a state of the United States, the District of Columbia, the commonwealth of Puerto Rico, or any territory or possession of the United States.

**Effective:** April 27, 2018

**History:** Amended 2018 Ky. Acts ch. 207, sec. 118, effective April 27, 2018. -- Amended 2005 Ky. Acts ch. 85, sec. 478, effective June 20, 2005. -- Amended 1974 Ky. Acts ch. 163, sec. 3. -- Amended 1966 Ky. Acts ch. 255, sec. 138. -- Amended 1960 Ky. Acts ch. 5, Art. III, sec. 4. -- Amended 1958 Ky. Acts ch. 3, sec. 2. -- Created 1952 Ky. Acts ch. 194, sec. 3. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281b-15, 4281b-16.

**Legislative Research Commission Note (4/27/2018).** Pursuant to 2018 Ky. Acts ch. 207, sec. 153, the amendments made to this statute in that Act apply to taxable years beginning on or after January 1, 2018.