

142.323 Due date of taxes and assessments.

The taxes and assessment imposed by KRS 142.303, 142.307, 142.309, 142.311, 142.314, 142.315, 142.316, 142.318, 142.361, and 142.363 are due and payable to the department monthly and shall be remitted on or before the twentieth day of the next succeeding calendar month.

Effective: July 15, 2020

History: Amended 2020 Ky. Acts ch. 110, sec. 3, effective July 15, 2020. -- Amended 2005 Ky. Acts ch. 85, sec. 525, effective June 20, 2005; and ch. 120, sec. 8, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 110, sec. 7, effective August 1, 1996. -
- Created 1994 Ky. Acts ch. 512, sec. 103, effective July 15, 1994.