

**141.021 Federal and local government annuities excluded from gross income --
Taxability after December 31, 1997.**

Notwithstanding the provisions of KRS 141.010, federal retirement annuities, and local government retirement annuities paid pursuant to KRS 67A.320, 67A.340, 67A.360 to 67A.690, 79.080, 90.400, 90.410, 95.290, 95.520 to 95.620, 95.621 to 95.629, 95.767 to 95.784, 95.851 to 95.884, or 96.180, shall be excluded from gross income. Except federal retirement annuities and local government retirement annuities accrued or accruing on or after January 1, 1998, shall be subject to the tax imposed by KRS 141.020, to the extent provided in KRS 141.019 and 141.0215.

Effective: June 27, 2019

History: Amended 2019 Ky. Acts ch. 151, sec. 38, effective June 27, 2019. -- Amended 1995 (2d Extra. Sess.) Ky. Acts ch. 1, sec. 9, effective April 28, 1995. -- Amended 1990 Ky. Acts ch. 305, sec. 1, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 343, sec. 1, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 121, sec. 1. -- Amended 1974 Ky. Acts ch. 314, sec. 2. -- Created 1972 Ky. Acts ch. 119, sec. 1.

Legislative Research Commission Note (6/27/2019). Section 83 of 2019 Ky. Acts ch. 151 states that the amendments to this statute made in Section 38 of that Act apply to taxable years beginning on or after January 1, 2019.