

#### **143.040 Administration by Department of Revenue.**

The Department of Revenue shall administer the provisions of this chapter and shall, subject to the provisions of KRS 143.090, have all the powers, rights, duties, and authority with respect to promulgation of rules and regulations, assessment, collection, refunding and administration of the taxes levied by this chapter conferred generally on it by the Kentucky Revised Statutes including Chapters 131, 134, and 135 of such statutes.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 535, effective June 20, 2005. -- Amended 1976 Ky. Acts ch. 84, sec. 2, effective March 29, 1976. -- Created 1972 Ky. Acts ch. 62, Pt. II, sec. 4.