

143A.050 Certificate of registration required.

- (1) Every taxpayer shall, before engaging in the severing or processing of a natural resource subjected to tax under KRS 143A.020, obtain a certificate of registration by filing with the department an application in such form and containing such information as the department may prescribe. Every application shall be signed by the owner if a natural person; in the case of an association or partnership, by a member or partner; in the case of a corporation, by an executive officer or some person specifically authorized by the corporation to sign the application.
- (2) Whenever any taxpayer fails to comply with any provisions of this section through KRS 143A.130 or any rule or regulation of the department relating thereto, the department may suspend or revoke the certificate of registration held by such taxpayer.
- (3) The Commonwealth may bring an action for a restraining order or a temporary or permanent injunction to restrain or enjoin operation of a taxpayer's business being operated without a certificate of registration. Such action may be brought in the Franklin Circuit Court or in the Circuit Court having jurisdiction of the taxpayer.

Effective: July 1, 2013

History: Amended 2013 Ky. Acts ch. 119, sec. 21, effective July 1, 2013. -- Amended 2005 Ky. Acts ch. 85, sec. 546, effective June 20, 2005. -- Created 1980 Ky. Acts ch. 392, sec. 5, effective June 1, 1980.