

49.210 Location of hearings -- Expenses of hearings outside offices.

The Board of Tax Appeals may hold hearings at any location within the Commonwealth, with a view to securing opportunity to taxpayers to appear before it with as little inconvenience and expense as practicable. When any member or employee of the board is attending hearings at any place other than Frankfort, Kentucky, expenses necessarily incurred in the performance of such duty shall be paid by the state upon certification by the executive director of the Office of Claims and Appeals of an itemized statement of such expenses in accordance with the Finance and Administration Cabinet administrative regulations.

Effective: June 29, 2021

History: Amended 2021 Ky. Acts ch. 185, sec. 31, effective June 29, 2021. -- Repealed, reenacted, renumbered, and amended 2017 Ky. Acts ch. 7449, sec. 210, effective June 29, 2017. -- Created 1964 Ky. Acts ch. 141, sec. 5(2).

Formerly codified as KRS 131.335.

Legislative Research Commission Note (6/29/2021). This statute was amended in 2021 Ky. Acts ch. 185, sec. 31. In that section, the existing language of subsection (2) of this statute was added nearly identically as new language to the existing language of subsection (1) of this statute, but subsection (2) was not deleted, as it is clear was the intent. In codification of this statute, the Reviser of Statutes has modified the text of this statute to eliminate the duplicative language.