

**141.175 Extension for members of National Guard and reserves serving in combat zones.**

- (1) Members of the National Guard or any branch of the reserves called to active duty who are required by law to file an income tax return and pay income taxes to the state of Kentucky shall be allowed an extension to file the return and pay the taxes, which would otherwise become due during the period of service, if the member serves in an area designated as a combat zone by presidential proclamation.
- (2) The extension referred to in subsection (1) of this section shall expire twelve (12) months after the service.
- (3) No penalty shall accrue by reason of the extension.

**Effective:** July 15, 2002

**History:** Created 2002 Ky. Acts ch. 109, sec. 2, effective July 15, 2002.