

### **341.330 Adjustment or refund to employing unit.**

- (1) Not later than five (5) years after the date on which any contributions, interest, or penalties were paid, an employing unit which has paid such contributions, interest, or penalties may make application for an adjustment in connection with subsequent contribution payments, or for a refund thereof; except that no such application may be made in connection with any payment made as a result of any administrative determination affecting that employing unit's liability, contribution rate, or amount of contributions where no application for review by the commission was made as provided in KRS 341.430(2), or where such review was made but no such adjustment was determined by the commission to be due.
- (2) If such contributions, interest, or penalties or any portion thereof were erroneously collected, the employing unit shall be allowed to make an adjustment thereof, without interest, in connection with subsequent contribution payments by it; or, if the amount erroneously collected exceeds fifty dollars (\$50), the amount may be refunded, without interest, upon written request by the employing unit; or, if an adjustment cannot be made because the employing unit will have no subsequent liability, the amount shall be refunded, without interest, from the funds into which such contributions, interest, or penalties were paid.
- (3) For like cause and within the same period, adjustment or refund may be so made by the secretary on his own initiative.

**Effective:** July 15, 1998

**History:** Amended 1998 Ky. Acts ch. 167, sec. 2, effective July 15, 1998. -- Amended 1988 Ky. Acts ch. 106, sec. 7, effective July 15, 1988. -- Amended 1974 Ky. Acts ch. 74, Art. VI, sec. 107(21). -- Amended 1950 Ky. Acts ch. 206, sec. 1. -- Amended 1948 Ky. Acts ch. 216, sec. 10. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4748g-8.