

**139.770 Refund or credit of taxes paid -- Claims.**

- (1) The taxes paid pursuant to the provisions of this chapter shall be refunded or credited in the manner provided in KRS 134.580.
- (2) A claim for refund or credit shall be made on a form prescribed by the department and shall contain such information as the department may require.
- (3) No taxpayer or certified service provider as provided by KRS 139.795 shall be entitled to a refund or credit of the taxes paid pursuant to the provisions of this chapter where the taxes have been collected from a purchaser as provided by KRS 139.210 and 139.340, unless the amount of taxes collected from the purchaser are refunded to the purchaser by the taxpayer or certified service provider as provided by KRS 139.795 who paid the taxes to the State Treasury.
- (4) Where applicable, the amount of any claim for refund or credit shall be reduced by the amount deducted by the taxpayer or certified service provider as provided by KRS 139.795 pursuant to KRS 139.570 at the time the taxes were paid to the State Treasury.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 447, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 28, effective July 1, 2004. -- Amended 1996 Ky. Acts ch. 344, sec. 5, effective July 15, 1996. -- Created 1978 Ky. Acts ch. 233, sec. 31, effective June 17, 1978.