

**144.139 General tax credit reconciliation report relative to corporation income tax.**

The general tax credit reconciliation report required to be filed by qualifying certificated air carriers pursuant to KRS 144.125 shall be submitted to the Department of Revenue in a form and contain information and documentation as the department may reasonably require to verify the carrier's computation of the tax credit and the use of the credit against the tax levied by KRS 141.040 and 141.0401.

**Effective:** June 28, 2006

**History:** Amended 2006 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 37, effective June 28, 2006. -- Amended 2005 Ky. Acts ch. 85, sec. 561, effective June 20, 2005. -- Created 1991 (1st Extra. Sess.) Acts ch. 7, sec. 8, effective May 24, 1991.

**Legislative Research Commission Note (6/28/2006).** 2006 (1st Extra Sess.) Ky. Acts ch. 2, sec. 73, provides that "unless a provision of this Act specifically applies to an earlier tax year, the provisions of this Act shall apply to taxable years beginning on or after January 1, 2007."