

136.0701 Corporation license tax -- Removal after December 31, 2005.

- (1) The tax imposed by KRS 136.070 shall not apply to tax periods ending on or after December 31, 2005.
- (2) For all tax periods ending prior to December 31, 2005, returns shall be filed and reports made in accordance with KRS 136.090 and 136.100.
- (3) Any outstanding tax liability, penalty, interest, or other obligation attributable to the tax imposed by KRS 136.070 relating to tax periods ending prior to December 31, 2005, shall not be affected by subsection (1) of this section.

Effective: December 31, 2005

History: Created 2005 Ky. Acts ch. 168, sec. 1, effective December 31, 2005.