

**136.614 Compensation to collect and timely remit excise tax.**

To reimburse the provider for the cost of collecting and remitting the tax imposed under KRS 136.604, the provider may deduct on each return one and three-fourths percent (1.75%) of the first one thousand dollars (\$1,000) of tax due and one percent (1%) of the tax due in excess of one thousand dollars (\$1,000), provided that the total reimbursement claimed per taxpayer in any month shall not exceed one thousand five hundred dollars (\$1,500), if the amount due is not delinquent at the time of payment. This section does not apply to purchasers who report the tax directly to the department under KRS 136.606(2).

**Effective:** January 1, 2006

**History:** Created 2005 Ky. Acts ch. 168, sec. 95, effective January 1, 2006.

**Legislative Research Commission Note (1/1/2006).** 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.