

### **142.347 Administration by Department of Revenue.**

- (1) Except when the health and family services secretary has been granted specific authority in KRS 142.301 to 142.363, the department shall administer the provisions of KRS 142.301 to 142.363, and shall have all of the powers, rights, duties, and authority with respect to the assessment, collection, refunding, and administration of the taxes imposed by KRS 142.303, 142.307, 142.309, 142.311, 142.314, 142.315, 142.316, 142.361, and 142.363 conferred generally by the Kentucky Revised Statutes including KRS Chapters 131, 134, and 135.
- (2) The Cabinet for Health and Family Services shall be responsible for compliance with all federal reporting requirements regarding the taxes imposed by KRS 142.303, 142.307, 142.309, 142.311, 142.314, 142.315, 142.316, 142.361, and 142.363.
- (3) The Cabinet for Health and Family Services shall fully cooperate with the department and shall provide the department with any information requested to carry out the provisions of KRS 142.301 to 142.363.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 531, effective June 20, 2005; ch. 99, sec. 118, effective June 20, 2005; and ch. 120, sec. 10, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 426, sec. 103, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 110, sec. 9, effective August 1, 1996. -- Created 1994 Ky. Acts ch. 512, sec. 110, effective July 15, 1994.

**Legislative Research Commission Note** (6/20/2005). This section was amended by 2005 Ky. Acts chs. 85, 99, and 120, which do not appear to be in conflict and have been codified together.