

138.685 Quarterly returns to be filed -- Remittance.

- (1) Every licensee shall file a quarterly tax return and pay any taxes due using the motor carrier portal. The return shall be made under penalty of perjury and shall show such information as the cabinet may require.
- (2) The licensee shall file the return required under this section on or before the last day of the next succeeding calendar month following the quarterly period to which it relates.

Effective: July 15, 2024

History: Amended 2024 Ky. Acts ch. 123, sec. 31, effective July 15, 2024. -- Amended 1998 Ky. Acts ch. 31, sec. 3, effective July 15, 1998. -- Amended 1988 Ky. Acts ch. 175, sec. 7, effective July 15, 1988. -- Amended 1986 Ky. Acts ch. 174, sec. 4, effective January 1, 1987. -- Amended 1956 (2d Extra. Sess.) Ky. Acts ch. 9, sec. 21. -- Amended 1956 Ky. Acts ch. 171, sec. 3. -- Created 1954 Ky. Acts ch. 97, sec. 8.