

**CHAPTER 109****(SB 178)**

AN ACT relating to state income tax filing extensions.

*Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

Section 1. KRS 141.215 is amended to read as follows:

Members of the Army, Navy, Marines, Air Force, or Public Health Service of the United States government who serve in an area designated as a combat zone by presidential proclamation ~~or members who are serving on active duty outside the United States in Operation Desert Shield or Operation Desert Storm and~~ who are required by law to file an income tax return and pay income taxes to the State of Kentucky shall not be required to file the return and pay the taxes, which would otherwise become due during the period of service, until twelve (12) months after the service.

SECTION 2. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO READ AS FOLLOWS:

- (1) Members of the National Guard or any branch of the Reserves called to active duty who are required by law to file an income tax return and pay income taxes to the state of Kentucky shall be allowed an extension to file the return and pay the taxes, which would otherwise become due during the period of service, if the member serves in an area designated as a combat zone by presidential proclamation.*
- (2) The extension referred to in subsection (1) of this section shall expire twelve months after the service.*
- (3) No penalty shall accrue by reason of the extension.*

**Approved March 28, 2002**