

**103 KAR 45:015. Circular relating to the legal process tax and the Spouse Abuse Shelter Fund.**

RELATES TO: KRS 142.010, 209.160

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations necessary for the administration and enforcement of all tax laws in Kentucky. The Department of Revenue has many policies and circulars that predate the enactment of KRS Chapter 13A and conflict with, or are redundancies of, current tax laws. This administrative regulation formally rescinds the previously issued circular relating to taxes administered by the department's Office of Sales and Excise Taxes.

Section 1. Revenue Circular 73C203 (revised 12/1/00), relating to state taxes on legal processes and instruments (KRS 142.010 and 209.160) merely restates or summarizes the requirements or provisions of the legal process tax and the Spouse Abuse Shelter Fund (KRS 142.010 and 209.160 respectively) and is hereby rescinded and shall be null, void, and unenforceable. (33 Ky.R. 2829; 3164; eff. 5-4-2007; Crt eff. 8-7-2019.)