

**103 KAR 43:140. Cancellation.**

RELATES TO: KRS 138.226, 138.345

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation interprets KRS 138.345 and sets up procedure to cancel unused refund permits.

Section 1. Any unrevoked refund permit issued under the provisions of KRS 138.345, upon which no application has been filed with the Department of Revenue for refund of the Kentucky tax paid within the next preceding calendar year, shall be subject to cancellation by the department.

Section 2. Notice of the intention of the department to cancel the unused refund permit shall be made by advising the permittee through the regular United States Mail. If no protest by the permittee is received by the department within thirty (30) days from the mailing date of the notice, such cancellation shall be made.

Section 3. Nothing in this administrative regulation shall be so construed as to prohibit the reissuance of a new refund permit upon proper application by any person who has had a refund permit cancelled because of failure to apply for a refund during any calendar year.

(GLR-5; 1 Ky.R. 713; eff. 5-14-1975; Am. 15 Ky.R. 1674; eff. 3-23-1989; TAm eff. 5-20-2009; TAm eff. 6-28-2016.)