

103 KAR 18:172. Withholding tax circulars.

RELATES TO: KRS 131.130(1)

STATUTORY AUTHORITY: KRS 131.130(1)

CERTIFICATION STATEMENT:

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the department to promulgate administrative regulations to administer and enforce Kentucky's tax laws. The Department of Revenue has many policies and circulars, a number of which predate the enactment of KRS Chapter 13A, that conflict with current tax laws. This administrative regulation formally rescinds obsolete withholding tax circulars.

Section 1. The following withholding tax circulars of the Department of Revenue are rescinded and shall be null, void, and unenforceable:

(1) Revenue Circular 42C010 - Withholding tax reporting procedures under the Ky. Revitalization Authority. This circular is being rescinded because it is obsolete. Guidance on withholding tax reporting procedures under the Kentucky Revitalization Authority is available in 103 KAR 18:180 - Withholding Tax Reporting Procedures Under the Kentucky Revitalization Authority.

(2) Revenue Circular 42C011 - Kentucky. Withholding tax reporting procedures under the Kentucky Jobs Development Authority. This circular is being rescinded because it is obsolete. Guidance on withholding tax reporting procedures under the Kentucky Jobs Development Authority is available in 103 KAR 18:210, Kentucky Jobs Development Act Service and Technology Job Creation Assessment Fee.

(3) Revenue Circular 42C012 - Kentucky. Withholding tax reporting procedures under the Ky. Rural Economic Development Authority. This circular is being rescinded because it is obsolete. Guidance on withholding tax reporting procedures under the Kentucky Rural Economic Development Authority is available in 103 KAR 18:190, Kentucky Rural Economic Development Act Job Development Assessment Fee.

(4) Revenue Circular 42C013 - Kentucky. Withholding tax reporting procedures under the Ky. Industrial Development Act. This circular is being rescinded because it is obsolete. Guidance on withholding tax reporting procedures under the Kentucky Industrial Development Act is available in 103 KAR 18:200, Kentucky Industrial Development Act Job Development Assessment Fee.

(103 KAR 018:172. 33 Ky.R. 1203; 1520; eff. 1-5-2007; Crt eff. 11-6-2018; Crt eff. 10-1-2025.)