

**141.480 Designation provisions void, when.**

In the event of the enactment by the General Assembly of an act authorizing the collection of the state individual income tax, levied under KRS Chapter 141, by the federal government, the provisions of KRS 141.450 to 141.475 shall be void and shall stand repealed if the provisions of such act prevent such collection.

**Effective:** July 15, 1980

**History:** Created 1980 Ky. Acts ch. 121, sec. 8, effective July 15, 1980.