

**160.615 Taxes payable, when -- Extension.**

- (1) The school taxes authorized by KRS 160.613 and 160.614 shall be due and payable monthly and shall be remitted to the department on or before the twentieth day of the next succeeding calendar month.
- (2) On or before the twentieth day of the month following each calendar month, a return for the preceding month shall be filed with the department in the form prescribed by the department, together with any tax due.
- (3) For purposes of facilitating the administration, payment or collection of the taxes levied by KRS 160.613 and 160.614, the department, in consultation with the impacted school district, may permit or require returns or tax payments for periods other than those prescribed in subsections (1) and (2) of this section.
- (4) The department may, upon written request received on or prior to the due date of the return or tax, for good cause satisfactory to the department, extend the time for filing the return or paying the tax for a period not to exceed thirty (30) days.
- (5) Any person to whom an extension is granted and who pays the tax within the period for which the extension is granted shall pay, in addition to the tax, interest at the tax interest rate as defined in KRS 131.010(6) from the date on which the tax would otherwise have been due.

**Effective:** March 6, 2006

**History:** Amended 2006 Ky. Acts ch. 6, sec. 21, effective March 6, 2006. -- Amended 2004 Ky. Acts ch. 79, sec. 4, effective July 1, 2005. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 463, effective July 13, 1990. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 10.