

**139.512 Refundable sales and use tax credit.**

Notwithstanding any other provision of this chapter or KRS 134.580, a refundable sales and use tax credit may be allowed under KRS 141.389 related to the distilled spirits income tax credit.

**Effective:** March 31, 2023

**History:** Created 2023 Ky. Acts ch. 148, sec. 10, effective March 31, 2023.