

**136.374 Tax credit for eligible rehabilitation expenses. (Effective July 1, 2027)**

For calendar years beginning on or after January 1, 2028, but before January 1, 2032, a taxpayer incurring eligible rehabilitation expenses shall be allowed a refundable, transferable credit against the taxes imposed by KRS 136.320, 136.330, 136.340, 136.350, 136.370, 136.390, or 304.3-270, with the ordering of the credit as provided in KRS 136.376.

**Effective:** July 1, 2027

**History:** Created 2026 Ky. Acts ch. 198, sec. 32, effective July 1, 2027.