

140.180 Reports by personal representatives and trustees.

If real property of a decedent is passed to another person so as to become subject to the tax, his personal representative or trustee shall inform the department thereof within six (6) months after his appointment, or if the fact is not known to him within that time, then within one (1) month after the fact becomes known to him.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 460, effective June 20, 2005. -- Amended 1948 Ky. Acts ch. 96, sec. 13, effective June 17, 1948.-- Amended 1942 Ky. Acts ch. 204, sec. 8. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281a-17(1922 ed.), 4281a-34, 4281a-35.