

**FINANCE AND ADMINISTRATION CABINET**  
**Department of Revenue**  
**(As Amended at ARRS, March 11, 2019)**

**103 KAR 16:151. Repeal of 103 KAR 16:100, 103 KAR 16:110, 103 KAR 16:120, 103 KAR 16:130, 103 KAR 16:145, and 103 KAR 16:150.**

RELATES TO: KRS 141.120

STATUTORY AUTHORITY: KRS 131.130, 141.120

NECESSITY, FUNCTION, AND CONFORMITY: KRS 141.120 ~~(11)(d)~~ ~~((10)(b))~~ requires the Department of Revenue to provide guidance on the apportioning of income of interstate telephone and telegraph companies, interstate pipeline companies, interstate transportation companies, and interstate businesses. HB 487 *that* passed during the 2018 *Regular* session of the Kentucky General Assembly changed the way income is apportioned for multistate businesses ~~[these businesses are now taxed]~~ in the Commonwealth. Sufficient guidance for the treatment of income for these companies is now found in KRS 141.121 and 103 KAR 16:270 ~~[statute or other department regulations]~~. Therefore, these administrative regulations are no longer needed and will not be amended in the future.

Section 1. The following *administrative* regulations are hereby repealed:

- (1) 103 KAR 16:100, Apportionment and allocation; telephone and telegraph companies;
- (2) 103 KAR 16:110, Apportionment and allocation; pipeline companies;
- (3) 103 KAR 16:120, Apportionment and allocation; trucklines, buslines, airlines ~~[certain transportation companies]~~;
- (4) 103 KAR 16:130, Apportionment and allocation; railroad companies;
- (5) 103 KAR 16:145, Apportionment and allocation; barge line companies; and
- (6) 103 KAR 16:150, Apportionment and allocation; financial organizations and loan companies.

DANIEL BORK, Commissioner

APPROVED BY AGENCY: November 13, 2018

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