

PUBLIC SERVICE BRANCH INFORMATIONAL CHART

	PUBLIC SERVICE COMPANIES
TYPE TAX	35
TAX RETURN DUE DATE	APRIL 30
30 Day Extension Period Granted	YES
Late Filing of Tax Return - Penalty	Yes, 10%
Omitted Filing of Tax Return - Penalty	Yes, 20%
Protest Period Allowed	60 days
Local taxes collected centrally by DOR	NO
STATE Tax Due Within	60 days from billing
LOCAL Tax Due Within	30 days from billing
2% Payment Discount Allowed	NO
State Late Pay Penalties	10% Penalty
Collection Fee Applied	25%
State Interest Rate Statute	KRS 131.010(6) & KRS 131.183
Current (2025) State Interest Rate	8%
Local Late Pay Penalties	10% Penalty
Sheriffs Fee Applied	10%
Local Interest Rate Statute	KRS 134.125
Current Local Interest Rate	12%
GUIDING STATUTES	KRS 131.110 KRS 131.440 KRS 134.015 KRS 134.119(7) KRS 132.096(9) KRS 136.115 - KRS 136.180 KRS 136.050