3. Eligible decisions subject to appeal under this section shall be limited to:

a. Audit findings or an additional assessment under KRS 67.775

b. Apportionment factor used for calculating tax liability

c. Questions as to nexus in the jurisdiction

d. Other factors related to the assessment/calculation of tax liability

4. An appeal shall serve to stay the collections process, during which time GSCRC shall not take any adverse actions against the taxpayer or commence civil litigation. After the appeals process is final, this stay shall immediately expire.

SECTION 2

The definition of "Internal Revenue Code" as set out in Article I subsection (9) is hereby deleted in full and replaced with the following definition:

(9) "Internal Revenue Code" means the Internal Revenue Code in effect on December 31st of the year in which the tax is due, exclusive of any amendments made subsequent to that date, other than amendments that extend provisions in effect on December 31st of the year in which the tax is due that would otherwise terminate.

SECTION 3

This ordinance shall become effective upon it's passage and publication as required by law.

First Reading on August 14, 2020.

Approved on Second Reading on August 27, 2020.

BY: ______________________________
JOE PAT COVINGTON
SCOTT COUNTY JUDGE EXECUTIVE

ATTEST:

S Hamilton
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STACY HAMILTON
SCOTT COUNTY FISCAL COURT CLERK
RM/swb-resolution20-gscrc