

131.650 List of taxpayers owing delinquent taxes or fees.

- (1) Notwithstanding the provisions of KRS 131.190 or any other confidentiality law to the contrary, the department may publish a list or lists of taxpayers that owe delinquent taxes or fees administered by the Department of Revenue, and that meet the requirements of KRS 131.652.
- (2) For purposes of this section, a taxpayer may be included on a list if:
 - (a) The taxes or fees owed remain unpaid at least forty-five (45) days after the dates they became due and payable; and
 - (b) A tax lien or judgment lien has been filed of public record against the taxpayer before notice is given under KRS 131.654.
- (3) In the case of listed taxpayers that are business entities, the Department of Revenue may also list the names of responsible persons assessed pursuant to KRS 136.565, 138.885, 139.185, 141.340, and 142.357 for listed liabilities, who are not protected from publication by subsection (2) of this section, and for whom the requirements of KRS 131.652 are satisfied with regard to the personal assessment.
- (4) Before any list is published under this section, the department shall document that each of the conditions for publication as provided in this section has been satisfied, and that procedures were followed to ensure the accuracy of the list and notice was given to the affected taxpayers.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 163, effective June 20, 2005. -- Created 2002 Ky. Acts ch. 366, sec. 7, effective January 1, 2003.