

65A.090 Registration with Department for Local Government -- Notification -- Failure to register -- Action to enforce prohibition against taxes and fees.

- (1)
 - (a) To establish a complete list of all special purpose governmental entities operating in Kentucky on March 21, 2013, so that the registry established pursuant to KRS 65A.020 will be comprehensive, every existing special purpose governmental entity shall register with the DLG as provided in this subsection.
 - (b) Registration shall occur prior to December 31, 2013, and shall be in the form and format required by the DLG, provided that in addition to the information required by the DLG, all special purpose governmental entities shall report to the DLG the date the last independent audit of the entity was conducted.
 - (c) Between March 21, 2013, and December 31, 2013, the DLG, with assistance from the area development districts created under KRS 147A.050, public entities as defined in KRS 65.310, and the Auditor of Public Accounts, shall notify all special purpose governmental entities of which it is aware of the registration requirement established by this subsection, and of the consequences of failing to register in a timely manner.
- (2) The governing body of any special purpose governmental entity established on or after January 1, 2014, shall, within fifteen (15) days of the establishment of the entity, file with the DLG the information required by subsection (2)(a)1. of KRS 65A.020 and any other information required by the DLG.
- (3) Notwithstanding any other provision of the Kentucky Revised Statutes, any special purpose governmental entity that fails to provide information to the DLG as required under this section shall be:
 - (a) Subject to administrative dissolution as provided in KRS 65A.050; and
 - (b) Prohibited from levying or collecting any tax, fee, assessment, or charge beginning January 1, 2014, through the date the entity registers with the DLG.

To enforce paragraph (b) of this subsection, any resident or property owner of the service area of a special purpose governmental entity may bring an action in the Circuit Court. The Circuit Court, in its discretion, may allow the prevailing party, other than the special purpose governmental entity, a reasonable attorney's fee and court costs, to be paid from the special purpose governmental entity's treasury.

Effective: March 21, 2013

History: Created 2013 Ky. Acts ch. 40, sec. 9, effective March 21, 2013.