

**45A.715 Certain contracts by Department of Revenue prohibited.**

The Department of Revenue shall not enter into any personal service contract for the collection of revenue for the state or for the prosecution of any action or proceeding for the collection of delinquent taxes owed by a resident and the assessment of omitted property owned by a resident.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 74, effective June 20, 2005. --  
Created 1990 Ky. Acts ch. 496, sec. 19, effective July 13, 1990.