

**131.658 Removal of name from list of delinquent taxpayers.**

The department shall remove the name of a taxpayer from the list of delinquent taxpayers after the department receives written notice of and verifies any of the following facts about the liability in question:

- (1) The taxpayer has contacted the department and arranged resolution of the liability;
- (2) An active bankruptcy proceeding has been initiated for the liability; or
- (3) A bankruptcy proceeding concerning the liability has resulted in discharge of the liability.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 166, effective June 20, 2005. -- Created 2002 Ky. Acts ch. 366, sec. 11, effective January 1, 2003.