

**134.190 Collection of tax from taxpayer about to remove or conceal property
-- Payment of delinquent taxes due on property by one holding royalties
or payments derived therefrom.**

- (1) A sheriff who believes, on reasonable grounds, that any person from whom a tax is due is about to conceal or remove his property from the state, county or taxing district shall immediately collect the taxes in the manner provided for the collection of taxes, costs and penalties of delinquent taxpayers.
- (2) Anyone holding royalties or payments derived from property shall, if requested by the Department of Revenue, sheriff, or collector, remit payment for delinquent taxes due on that property. However, the amount remitted shall not exceed the total amount being held. The delinquent tax payment may be deducted from the royalties or payments owed to the property owner. The property tax bill receipt shall be evidence of payment and authorization for deduction.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 255, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 391, sec. 3, July 14, 1992. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4148a.