

#### **140.190 Computation of and liability for taxes.**

- (1) All taxes imposed by this chapter shall be computed and paid on the fair cash value of the property transferred at the rates provided. All personal representatives, trustees, and beneficiaries shall be personally liable for the taxes until they are paid, but only to the extent that property from the estate come into their hands, and in no case shall the personal representative or trustee be liable for a greater sum than passes through his administration.
- (2) The heir, devisee, or other donee shall be personally liable for the tax on real property, as well as the personal representative or trustee, and if the personal representative or trustee pays the tax he may, unless the tax is made an expense of administration by the will or other instrument, recover the tax from the heir, devisee, or other donee of the real property.

**Effective:** July 14, 2000

**History:** Amended 2000 Ky. Acts ch. 151, sec. 2, effective July 14, 2000. -- Amended 1962 Ky. Acts ch. 93, sec. 3. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281a-21, 4281a-36, 4281a-37, 4281a-47.