

140.160 Supervision of collection of taxes by Department of Revenue -- Limitation on actions to collect taxes.

- (1) The Department of Revenue shall have full supervision of the collection of all taxes due under the provisions of this chapter, including the power to institute suit in this and other states. It may employ attorneys and other persons necessary to carry out the full intent and purpose of this chapter. The department shall furnish, upon application, blank forms covering information as may be necessary to determine the amount of tax due the state on the transfer of all property subject to tax.
- (2) The department may cause personal representatives or beneficiaries to file all statements required by this chapter with the clerks of the proper courts and with the department, and may require them to furnish any additional information deemed necessary to support the computation of the amount of tax that should be paid by the estate. The personal representative, or the beneficiaries in the absence of a personal representative, shall compute the taxes imposed by this chapter on the tax return provided by the department when:
 - (a) 1. A United States estate tax return is required to be filed under federal law and applicable regulations; and
 2. The estate includes property over which Kentucky has jurisdiction for purposes of the taxes imposed by this chapter; or
 - (b) Any assets from the estate subject to the taxes imposed by this chapter pass to a beneficiary taxable under KRS 140.070.
- (3)
 - (a) For deaths prior to July 1, 2026, the tax return, when required, shall be filed with the department within eighteen (18) months after the death of the decedent or at the time payment of the tax is made pursuant to KRS 140.210.
 - (b) For deaths on or after July 1, 2026, the tax return, when required, shall be filed with the department within twenty-four (24) months after the death of the decedent or at the time payment of the tax is made pursuant to KRS 140.210.
- (4) Except as herein provided, no action to enforce the collection of the tax imposed by this chapter shall be commenced more than ten (10) years after the cause of action first accrued. In case the settlement of an estate is delayed because of litigation or other unavoidable cause, the delay shall suspend the limitation, prescribed by this subsection, until the cause of delay is removed. In the case of a fraudulent return or any other fraudulent representation affecting the amount of or the liability for the tax imposed by this chapter notwithstanding any provision of limitation provided elsewhere, the tax due by reason thereof may at any time be assessed and collected by the methods set out in this chapter, including action in a court of competent jurisdiction.

Effective: April 14, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 33, effective April 14, 2026. -- Amended 2005 Ky. Acts ch. 85, sec. 457, effective June 20, 2005. -- Amended 2000 Ky. Acts ch. 151, sec. 1, effective July 14, 2000. -- Amended 1992 Ky. Acts ch. 403, sec. 15, effective July 14, 1992. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 156, effective January 2, 1978. -- Amended 1962, sec. 93, sec. 1. -- Amended 1948 Ky. Acts ch. 96, sec. 6. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective

October 1, 1942, from Ky. Stat. secs. 4281a-33, 4281a-40, 4281a-51.