

164.808 Kentucky State University -- Collection of debt by the Department of Revenue -- Income tax refund intercept.

- (1) Kentucky State University shall:
 - (a) Diligently attempt to collect debts and refer all debts in excess of one thousand dollars (\$1,000) that have been due and owing for more than ninety (90) days to the Department of Revenue for collection in accordance with KRS 45.238;
 - (b) Have the unfettered right to intercept federal income tax refunds and state income tax refunds, pursuant to applicable federal regulations and KRS 131.560 to 131.595, to satisfy any debts; and
 - (c) Intercept any federal income tax refunds and state income tax refunds to satisfy any debt in excess of one thousand dollars (\$1,000).
- (2) Notwithstanding KRS 131.565 or any other statute to the contrary, the Department of Revenue shall not decline the withholding of individual income tax refunds for debts referred to the department by Kentucky State University.

Effective: April 13, 2026

History: Created 2026 Ky. Acts ch. 120, sec. 4, effective April 13, 2026.