

131.654 Notice to delinquent taxpayer before publication of name.

- (1) At least sixty (60) days before publishing the name of a delinquent taxpayer, the department shall mail a written notice to the taxpayer, detailing the amount and nature of each liability and the intended publication of the information listed in KRS 131.656 related to the liability. The notice shall be mailed by first class mail addressed to the last known address of the taxpayer. The notice shall include information regarding the exceptions listed in KRS 131.652 and shall state that the taxpayer's information will not be published if the taxpayer pays the delinquent obligation, enters into an agreement to pay, or provides information establishing that KRS 131.652 prohibits publication of the taxpayer's name.
- (2) After at least sixty (60) days have elapsed since the notice was mailed and the delinquent tax or fee has not been paid and the taxpayer has not proved to the department that KRS 131.652 prohibits publication, the department may publish in a list of delinquent taxpayers the information about the taxpayer that is listed in KRS 131.656.

Effective: June 25, 2009

History: Amended 2009 Ky. Acts ch. 12, sec. 39, effective June 25, 2009. -- Created 2002 Ky. Acts ch. 366, sec. 9, effective January 1, 2003.