

**134.552 Disposition of penalties collected on delinquent taxes and omitted assessments -- Use for administration.**

- (1) The twenty percent (20%) penalty established by KRS 132.290, the administrative fee established by KRS 134.549, the fees payable to the department for collecting delinquent taxes pursuant to KRS 134.504, and any other fees or penalties payable to the department for collecting delinquent taxes shall be paid into the State Treasury and credited as provided in subsection (2) of this section.
- (2) One-fourth (1/4) of the moneys received pursuant to the provisions of subsection (1) of this section shall be credited to the general fund. The remaining three-fourths (3/4) shall be credited to a fund to be designated and known as the delinquent tax fund, to be used for the administration and enforcement of the laws relating to the collection of delinquent taxes and the assessment of omitted property. Salaries, fees, and expenses authorized by the laws relating to the collection of delinquent taxes and the assessment of omitted property, may be paid out of the delinquent tax fund upon certifications or requisitions of the commissioner of revenue.

**Effective:** January 1, 2010

**History:** Amended and renumbered, 2009 Ky. Acts ch. 10, sec. 26, effective January 1, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 270, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 507, sec. 20, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 450, sec. 65, effective July 1, 1983. -- Amended 1978 Ky. Acts ch. 400, sec. 3, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 17, sec. 38, effective January 1, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4257a-2, 4257a-5.

**Formerly codified as** KRS 134.400.

**2020-2022 Budget Reference.** See State/Executive Branch Budget, 2020 Ky. Acts ch. 92, Pt. I, F, 8, (1) at 878.