

**138.183 Officer and member liability for cigarette and tobacco products taxes due.  
(Effective until August 1, 2020)**

- (1) Notwithstanding any other provision of this chapter to the contrary, the president, vice president, secretary, treasurer, or any other person holding any equivalent corporate office of any corporation subject to the provisions of KRS 138.130 to 138.205 shall be personally and individually liable, both jointly and severally, for the cigarette tax and the tobacco products tax.
- (2) Corporate dissolution, withdrawal of the corporation from the state, or the cessation of holding any corporate office shall not discharge the liability of any person. The personal and individual liability shall apply to every person holding a corporate office at the time the tax becomes or became due.
- (3) Notwithstanding any other provision of this chapter, KRS 275.150, 362.1-306(3) or predecessor law, or KRS 362.2-404(3) to the contrary, the managers of a limited liability company, the partners of a limited liability partnership, and the general partners of a limited liability limited partnership or any other person holding any equivalent office of a limited liability company, limited liability partnership or limited liability limited partnership subject to the provisions of KRS 138.130 to 138.205 shall be personally and individually liable, both jointly and severally, for the cigarette tax and the tobacco products tax.
- (4) Dissolution, withdrawal of the limited liability company, limited liability partnership, or limited liability limited partnership from the state, or the cessation of holding any office shall not discharge the liability of any person. The personal and individual liability shall apply to every manager of a limited liability company, partner of a limited liability partnership or general partner of a limited liability limited partnership at the time the tax becomes or became due.
- (5) No person shall be personally and individually liable under this section who had no authority to collect, truthfully account for, or pay over any cigarette tax or tobacco products tax at the time the taxes imposed become or became due.
- (6) "Taxes" as used in this section include interest accrued at the rate provided by KRS 131.183, all applicable penalties imposed under the provisions of this chapter, and all applicable penalties imposed under the provisions of KRS 131.180, 131.410 to 131.445, and 131.990.

**Effective:** April 27, 2018

**History:** Amended 2018 Ky. Acts ch. 171, sec. 32, effective April 14, 2018; and ch. 207, sec. 32, effective April 27, 2018. -- Amended 2006 Ky. Acts ch. 149, sec. 199, effective July 12, 2006. -- Created 2005 Ky. Acts ch. 168, sec. 86, effective June 1, 2005.

**Legislative Research Commission Note (4/27/2018).** This statute was amended by 2018 Ky. Acts chs. 171 and 207, which do not appear to be in conflict and have been codified together.