

131.110 Protest of assessment by Department of Revenue -- Review -- Appeal.

- (1) (a) The department shall mail to the taxpayer a notice of any tax assessed by it. The assessment shall be due and payable if not protested in writing to the department within:
 1. Forty-five (45) days from the date of notice, for assessments issued prior to July 1, 2018; and
 2. Sixty (60) days from the date of notice, for assessments issued on or after July 1, 2018.
- (b) Claims for refund of paid assessments may be made under KRS 134.580 and denials appealed under KRS 49.220.
- (c)
 1. The protest shall be accompanied by a supporting statement setting forth the grounds upon which the protest is made.
 2. Upon written request, the department may extend the time for filing the supporting statement if it appears the delay is necessary and unavoidable.
 3. The refusal of the extension may be reviewed in the same manner as a protested assessment.
- (2) After a timely protest has been filed, the taxpayer may request a conference with the department. The request shall be granted in writing stating the date and time set for the conference. The taxpayer may appear in person or by representative. Further conferences may be held by mutual agreement.
- (3) (a) After considering the taxpayer's protest, including any matters presented at the final conference, the department shall issue a final ruling on any matter still in controversy, which shall be mailed to the taxpayer. The ruling shall state that it is a final ruling of the department, generally state the issues in controversy, the department's position thereon and set forth the procedure for prosecuting an appeal to the Board of Tax Appeals.
- (b) The taxpayer may request in writing a final ruling at any time after filing a timely protest and supporting statement. When a final ruling is requested, the department shall issue such ruling within thirty (30) days from the date the request is received by the department.
- (c) If a taxpayer files a timely protest in dispute of a property tax assessment issued under KRS 136.120 to 136.180 and does not receive from the department, within one (1) year from the date on which the protest was filed:
 1. A fully executed written agreement to settle the protest as authorized under KRS 131.030(3);
 2. A final ruling in accordance with paragraphs (a) or (b) of this subsection; or
 3. Resolution and closure of the protest;the department shall immediately issue a final ruling that accepts the taxpayer's grounds of the protest, including the taxpayer's proposed true value as stated in the protest.

- (4) After a final ruling has been issued, the taxpayer may appeal to the Board of Tax Appeals pursuant to the provisions of KRS 49.220.

Effective: July 14, 2022

History: Amended 2022 Ky. Acts ch. 212, sec. 50, effective July 14, 2022. -- Amended 2021 Ky. Acts ch. 185, sec. 59, effective June 29, 2021. -- Amended 2018 Ky. Acts ch. 171, sec. 106, effective April 14, 2018; and ch. 207, sec. 106, effective April 27, 2018. -- Amended 2017 Ky. Acts ch. 74, sec. 64, effective June 29, 2017. -- Amended 2005 Ky. Acts ch. 85, sec. 112, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 361, sec. 4, effective July 14, 1992. -- Amended 1990 Ky. Acts ch. 120, sec. 1, effective July 13, 1990; and ch. 423, sec. 9, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 233, sec. 32, effective June 17, 1978. -- Amended 1964 Ky. Acts ch. 141, sec. 13. -- Amended 1958 Ky. Acts ch. 69, sec. 1. -- Amended 1946 Ky. Acts ch. 233, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4114h-4, 4114h-5.

Legislative Research Commission Note (7/13/90). This section was amended by two 1990 Acts (ch. 120 and ch. 423) which are in conflict. Pursuant to KRS 446.250, the Act which was last enacted by the General Assembly (ch. 423) prevails.