

15.850 Lien against account of parent owing child support -- Notice -- Account activity fees -- Priority of lien. (Effective July 1, 2025)

- (1) When the Office of the Attorney General determines that the name, record address, and either Social Security number or taxpayer identification number of an account with a financial institution matches the name, record address, and either the Social Security number or taxpayer identification number of a parent who owes past-due support in an amount equal to or greater than one (1) month's obligation, a lien or levy shall, subject to the provision of subsection (3) of this section, arise against the assets in the account at the time of receipt of the notice by the financial institution at which the account is maintained. The office shall provide a notice of the match, the lien or levy arising therefrom, and the action to be taken to surrender or encumber the account with the lien or levy for child support payment to the individual identified and the financial institution holding the account. The financial institution shall have no obligation to hold, encumber, or surrender assets in any account based on a match until receipt of the notice from the office.
- (2) The Office of the Attorney General shall provide notice to the individual subject to a child support lien or levy on assets in an account held by a financial institution within two (2) business days of the date that notice is sent to the financial institution.
- (3) A financial institution ordered to surrender or encumber an account shall be entitled to collect its normally scheduled account activity fees to maintain the account during the period of time the account is seized or encumbered.
- (4) Any levy issued on an identified account by the Office of the Attorney General for past-due child support shall have first priority over any other lien or levy issued by the Department of Revenue or any other agency, corporation, or association.

Effective: July 1, 2025

History: Repealed, reenacted, renumbered, and amended 2023 Ky. Acts ch. 124, sec. 33, effective July 1, 2025. -- Amended 2012 Ky. Acts ch. 158, sec. 31, effective July 12, 2012. -- Amended 2005 Ky. Acts ch. 85, sec. 623, effective June 20, 2005; and ch. 99, sec. 271, effective June 20, 2005. -- Created 1998 Ky. Acts ch. 255, sec. 48, effective July 15, 1998.

Formerly codified as KRS 205.778.