

AN ACT relating to revenues.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

➔Section 1. KRS 131.175 is amended to read as follows:

Notwithstanding any other provisions of KRS Chapters 131 to 143A, for all taxes payable directly to the department~~[of Revenue]~~, the sheriff or the county clerk, the commissioner shall have authority to waive the penalty, but not interest, where it is shown to the satisfaction of the department that failure to file or pay timely is due to reasonable cause.