

1 AN ACT relating to fiscal matters.

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

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

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