

12.220 Authority and duties of employed attorneys -- Tax collection -- Written opinions.

- (1) Any attorney or attorneys employed pursuant to the provisions of KRS 12.210 shall have authority to appear as the attorney for and to represent the department in the trial and argument of any cases and proceedings in any and all courts, and before boards, governmental agencies and tribunals in or out of this Commonwealth whenever such department or any officer or employee thereof is a party in interest or the official rights, powers or duties of the department or of any officer or employee thereof are directly or indirectly affected.
- (2) Such attorney or attorneys may institute and prosecute any suits, motions, actions and proceedings necessary to cause the assessment of property, the collection of taxes, and the payment of all claims, accounts, demands and judgments of the Commonwealth, for the assessment or collection of which the department may be charged by law, and to take all necessary steps by suit, motion, action or otherwise to collect or cause to be collected and paid into the State Treasury all such claims, demands, accounts and judgments. Any attorney or attorneys so employed shall attend to any litigation and legal business within and without the state, required of him or them by the terms of his or their employment; and also any litigation or legal business that any officer or employee of such department may have in connection with or growing out of his official duties or the official duties of the department; and he or they, upon the written request of any executive or ministerial officer of the department, shall give such department or officer his written opinion as to the duties of such officer and shall prepare proper drafts of all instruments of writing and perform such other legal services pertaining to the functions of the department as may be provided by the terms of employment.

Effective: January 2, 1978

History: Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 1, effective January 2, 1978. -- Created 1948 Ky. Acts ch. 122, sec. 3.