

**131.510 Notice and demand before levy -- Continuous effect of levy -- Prompt release of levy.**

- (1) Levy may be made with respect to any unpaid tax only after the department has given notice and demand to such person in writing of the intention to make such levy. Such notice and demand shall be given in person, or shall be sent by certified mail to such person's last known address, no less than ten (10) days before the date of levy.
- (2)
  - (a) The effect of a levy on salary or wages payable to or received by a person shall be continuous from the date such levy is first made until the liability out of which such levy arose is satisfied or becomes unenforceable by reason of lapse of time.
  - (b) With respect to a levy described in paragraph (a) of this subsection, the department shall promptly release the levy when the liability out of which such levy arose is satisfied or becomes unenforceable by reason of lapse of time, and shall promptly notify the person upon whom such levy was made that such levy has been released.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 142, effective June 20, 2005. -- Created 1980 Ky. Acts ch. 262, sec. 2, effective July 15, 1980.