

**131.595 Procedure exclusive for withholding or transmitting individual income tax refund.**

Except as is necessary in order to comply with exchange of information agreements with the United States Internal Revenue Service and notwithstanding the provisions of KRS 134.580 and 427.130, no Kentucky individual income tax refund shall be withheld for or transmitted to any other person, agency, officer, board, commission, corporation, institution, cabinet, department, or other organization except as provided by KRS 131.560 to 131.595.

**Effective:** July 13, 1984

**History:** Created 1984 Ky. Acts ch. 405, sec. 14, effective July 13, 1984.