

**131.652 Taxes and fees subject to publication.**

- (1) The Department of Revenue may publish a list of all of the taxpayers described in KRS 131.650.
- (2) For the purposes of this section, a tax or fee is not delinquent if:
  - (a) The procedures enumerated in KRS 131.110 have not been waived or exhausted at the time when notice would be given under KRS 131.654; or
  - (b) The liability is subject to a payment agreement and there is no delinquency in the payments required under the agreement.
- (3) Unpaid liabilities are not subject to publication if:
  - (a) The department is in the process of reviewing or adjusting the liability;
  - (b) The taxpayer is a debtor in a bankruptcy proceeding and the automatic stay is in effect;
  - (c) The department has been notified that the taxpayer is deceased; or
  - (d) The time period for enforced collection of the taxes or fees has expired.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, secs. 164 and 165, effective June 20, 2005. --  
Created 2002 Ky. Acts ch. 366, sec. 8, effective January 1, 2003.

**Legislative Research Commission Note** (6/20/2005). This section was amended by 2005 Ky. Acts ch. 85, secs. 164 and 165, which are identical and have been codified together.