

**135.060 Action by employees of Department of Revenue for money due state or taxing district from collecting officer or taxpayer -- Penalty.**

- (1) Employees of the Department of Revenue shall, when directed by the commissioner, institute actions in the name of the state, and in the name of any county, school or other taxing district, on relation of the commissioner, against any delinquent state, county or district officer or any person to recover taxes or any other money due the state or any county, school or other taxing district.
- (2) Employees of the Department of Revenue before instituting or causing to be instituted any action that the commissioner is authorized by law to institute, shall file a copy of same with the commissioner, with a verified statement of the facts upon which it is based. No action shall be instituted or caused to be instituted by an employee until it is approved and authorized by the commissioner.
- (3) In all actions brought under subsection (1) of this section in which a judgment is recovered, the party in default shall, in addition to the amount found to be due the state or any county, school or other taxing district, be adjudged to pay a penalty of twenty percent (20%) on the amount due.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 287, effective June 20, 2005. -- Amended 1984 Ky. Acts ch. 405, sec. 5, effective July 13, 1984. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4258, 4263.