

135.190 Reciprocity -- Tax suits by other states and political subdivisions.

Any state of the United States of America or any political subdivision thereof shall have the right to sue in the courts of Kentucky to recover any tax which may be owing to it when the like right is accorded to the Commonwealth of Kentucky and its political subdivisions by such state, whether such right is granted by statutory authority or as a matter of comity.

History through 1968: Created 1950 Ky. Acts ch. 72, sec. 1.