

139.650 Interest on overdue tax.

In every case, any tax not paid on or before the due date shall bear interest at the tax interest rate as defined in KRS 131.010(6) from the date due until the date of payment.

Effective: July 1, 1982

History: Amended 1982 Ky. Acts ch. 452, sec. 20, effective July 1, 1982. -- Amended 1976 Ky. Acts ch. 155, sec. 21. -- Created 1960 Ky. Acts ch. 5, Art. I, sec. 62, effective February 5, 1960.