

**140.140 Payment of estate tax under protest -- Action to recover -- Refund.**

- (1) No suit shall be maintained in any court to restrain or delay the collection or payment of the tax levied by KRS 140.130. The aggrieved taxpayer shall pay the tax under protest as and when required, and may at any time within two (2) years from the date of such payment sue the state through the Finance and Administration Cabinet, in an action at law in any state or federal court having jurisdiction of the parties and subject matter, for the recovery of the tax paid with legal interest thereon from the date of payment.
- (2) If it is finally determined that the tax or any part thereof was wrongfully collected for any reason the Finance and Administration Cabinet shall draw a warrant on the State Treasurer for the amount of tax adjudged to have been wrongfully collected, together with legal interest thereon. The State Treasurer shall pay the warrant at once out of the general fund, in preference to other warrants or claims against the state.
- (3) A separate suit need not be filed for each individual payment made by any taxpayer, but a recovery may be had in one (1) suit for as many payments as have been made.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281a-31.