

140.280 Suits here by other states to collect taxes due -- Reciprocity.

The official or agency charged with the administration of the death tax laws of the domiciliary state shall be deemed a creditor of the decedent, and may sue in the courts of this state and enforce such claims for taxes, penalties and interest due to that state or political subdivision, if the laws of that state contain a provision whereby this state is given reasonable assurance of the collection of its death taxes, interest and penalties from the estates of decedents dying domiciled in this state.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281a-50.