

142.343 Interest on unpaid 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 15, 1994

History: Created 1994 Ky. Acts ch. 512, sec. 109, effective July 15, 1994.