

143A.110 Interest on past due taxes.

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: August 1, 1992

History: Amended 1992 Ky. Acts ch. 338, sec. 8, effective August 1, 1992. -- Created 1980 Ky. Acts ch. 392, sec. 11, effective June 1, 1980.