

67.785 Personal liability of officers of business entity.

- (1) An employer shall be liable for the payment of the tax required to be deducted and withheld under KRS 67.780.
- (2) The president, vice president, secretary, treasurer or any other person holding an equivalent corporate office of any business entity subject to KRS 67.780 shall be personally and individually liable, both jointly and severally, for any tax required to be withheld under KRS 67.750 to 67.790 from compensation paid to one or more employees of any business entity, and neither the corporate dissolution or withdrawal of the business entity from the tax district nor the cessation of holding any corporate office shall discharge that liability of any person; provided that the personal and individual liability shall apply to each or every person holding the corporate office at the time the tax becomes or became obligated. No person shall be personally and individually liable under this subsection who had no authority to collect, truthfully account for, or pay over any tax imposed by KRS 67.750 to 67.790 at the time that the taxes imposed by KRS 67.750 to 67.790 become or became due.
- (3) Every employee receiving compensation in a tax district subject to the tax imposed under KRS 68.180, 68.197, 91.200, or 92.281 shall be liable for the tax notwithstanding the provisions of subsections (1) and (2) of this section.

Effective: June 24, 2003

History: Created 2003 Ky. Acts ch. 117, sec. 15, effective June 24, 2003.