

**131.590 Credit to state debt offset account.**

To defray the cost of development and implementation of KRS 131.560 to 131.595, there shall be credited to the state debt offset account an amount not to exceed \$175,000, such amount to be derived from the amount of the Kentucky individual income tax refunds withheld under the provisions of KRS 131.560 to 131.595 for undisputed delinquent taxes due the Department of Revenue.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 154, effective June 20, 2005. -- Created 1984 Ky. Acts ch. 405, sec. 13, effective July 13, 1984.