

136.638 Officer and member liability for taxes due.

- (1) Notwithstanding any other provision of law to the contrary, the president, vice president, secretary, treasurer, or any other person holding any equivalent corporate office of any corporation subject to the provisions of KRS 136.600 to 136.660 shall be personally and individually liable, both jointly and severally, for the taxes imposed under KRS 136.604 or 136.616. Neither the corporate dissolution or withdrawal of the corporation from the state nor the cessation of holding any corporate office shall discharge the foregoing liability of any person. The personal and individual liability shall apply to each and every person holding the corporate office at the time the taxes become or became due. No person shall be personally and individually liable under this subsection if that person did not have authority to collect, account for, or pay over the tax at the time that the tax imposed by KRS 136.604 or 136.616 become or became due.
- (2) Notwithstanding KRS 275.150, 362.1-306(3) or predecessor law, KRS 362.2-404(3), or any other provision of law to the contrary, the managers of a limited liability company, the partners of a limited liability partnership, and the partners of a limited liability limited partnership or any other person holding any equivalent office of a limited liability company, limited liability partnership, or limited liability limited partnership subject to KRS 136.600 to 136.660 shall be personally and individually liable, both jointly and severally, for the taxes imposed under KRS 135.604 and 136.616. Neither the dissolution or withdrawal of the limited liability company, limited liability partnership, or limited liability limited partnership from the state nor the cessation of holding any office shall discharge the foregoing liability of any person. The personal and individual liability shall apply to each and every manager of a limited liability company, partner of a limited liability partnership, and general partner of a limited liability limited partnership at the time the taxes become or became due. No person shall be personally and individually liable under this subsection, if that person had no authority to collect, account for, or pay over the tax at the time that the taxes imposed by KRS 136.604 become or became due or account for or pay over the tax at the time that the taxes imposed by KRS 136.616 become or became due.
- (3) "Taxes," as used in this section, shall include interest accrued at the rate provided by KRS 131.183 and all applicable penalties and fees imposed under this chapter and under KRS 131.180, 131.410 to 131.445, and 131.990.

Effective: July 12, 2006

History: Amended 2006 Ky. Acts ch. 149, sec. 198, effective July 12, 2006. -- Created 2005 Ky. Acts ch. 168, sec. 107, effective January 1, 2006.