

**136.644 Limitations of legal actions.**

Any provider subject to the tax imposed by KRS 136.604 or 136.616 that fails to file a return as required by KRS 136.620 or fails to pay the tax as listed on the return shall not maintain an action, suit, or proceeding in any court or before any agency in this state or enforce in any way any obligation of any debt until the return is filed and the tax listed on the return is paid. This provision does not prohibit a provider from the rights afforded by KRS Chapter 131.

**Effective:** January 1, 2006

**History:** Created 2005 Ky. Acts ch. 168, sec. 110, effective January 1, 2006.