

341.263 Estimated reports and assessments.

If any employer fails to file reports when due, or files an incorrect or insufficient report, the secretary may, after an investigation, determine such employer's liability and assess the contributions due on the basis of an estimate of such employer's payroll, and shall give written notice of such assessment to such employer. Such determination or assessment shall become final twenty (20) days after such notice was mailed to the employer's last known address unless an appeal is initiated under KRS 341.430. After such determination or assessment shall have become final as herein provided, it shall be received in evidence in all courts of this Commonwealth as conclusive of the amount owing the Commonwealth in respect to the claim or claims concerning which the determination shall have been made.

History: Amended 1974 Ky. Acts ch. 74, Art. VI, sec. 107(21). -- Created 1972 Ky. Acts ch. 21, sec. 16.