

**138.882 Assessments deemed prima facie valid -- Collection.**

- (1) The tax, penalty, and interest assessed by the Department of Revenue pursuant to KRS 138.872 and 138.889 shall be deemed prima facie valid and correctly determined and assessed. The burden shall be upon the taxpayer in any judicial or administrative proceeding in this state to show their incorrectness or invalidity.
- (2) The collection provisions of KRS 131.500, and any other remedy provided by the laws of the Commonwealth for collection of a tax administered by the Department of Revenue, shall apply with respect to the collection of the tax, penalty, and interest imposed by KRS 138.872 and 138.889, but it shall not be necessary for the Department of Revenue to await the expiration of the times specified in KRS 131.500 to levy upon and sell any property or rights to property found within the Commonwealth belonging to the offender failing to pay the tax, penalty, or interest due pursuant to KRS 138.872 and 138.889.
- (3) No person shall bring an action in any court to restrain or delay the assessment or collection of any tax, penalty, or interest imposed by KRS 138.872 and 138.889.
- (4) Notwithstanding any provision of KRS 138.870 to 138.889, or any other provision of law, collection of any tax, penalty, or interest under KRS 138.872 and 138.889 or imposition of any revenue liens arising as a result of KRS 138.880 shall not interfere with any forfeiture of money or any other type or kind of property under the drug forfeiture laws of this state, or with any distribution of property or funds under the drug forfeiture laws of this state. Regardless of the order in which proceedings are begun, forfeiture of money or any other type or kind of property and distribution of property and funds under the drug forfeiture laws of this state shall take precedence over any proceedings to collect the tax, penalty, or interest due pursuant to KRS 138.872 and 138.889.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 403, effective June 20, 2005. -- Amended 2001 Ky. Acts ch. 155, sec. 6, effective June 21, 2001. -- Created 1994 Ky. Acts ch. 315, sec. 7, effective July 15, 1994.