## 141.330 Employers to file quarterly returns and make payments -- Liability -- Actions -- Lien on property of employer.

- (1) Every employer required to deduct and withhold tax under KRS 141.310 and 141.315 shall, for the quarterly period beginning on the first day of January of each year, and for each quarterly period thereafter, on or before the last day of the month following the close of each quarterly period make a return and report to the department the tax required to be withheld under KRS 141.310 and 141.315, unless the employer is permitted or required to report monthly or annually. Such employer shall, on or before the last day of the month following the close of each quarterly period, pay over to the department the tax required to be withheld under KRS 141.310 and 141.315; Provided, however, That the department may, by regulations, require employers to remit the tax withheld under KRS 141.310 and 141.315 within a reasonable time after the payroll period or other period. A return shall be filed by every employer making payment of wages even though no tax has been withheld.
- (2) If the department, in any case, has reason to believe that the collection of the tax provided for in subsection (1) of this section is in jeopardy, it may require the employer to make such return and pay such tax at any time.
- (3) Every employer, who fails to withhold or pay to the department any sums required by this chapter to be withheld and paid, shall be personally and individually liable therefor to the Commonwealth; and any sum or sums withheld in accordance with the provisions of KRS 141.310 and 141.315 shall be deemed to be held in trust for the Commonwealth.
- (4) The Commonwealth shall have a lien upon all the property of any employer who fails to withhold or pay over to the department sums required to be withheld under KRS 141.310 and 141.315. If the employer withholds but fails to pay the amounts withheld to the department, the lien shall accrue as of the date the amounts withheld were required to be paid to the department. If the employer fails to withhold, the lien shall accrue at the time the liability of the employer becomes fixed.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 498, effective June 20, 2005. -- Amended 1970 Ky. Acts ch. 216, sec. 11. -- Amended 1966 Ky. Acts ch. 176, Part I, sec. 11. -- Amended 1962 Ky. Acts ch. 124, sec. 6. -- Amended 1956 (4th Extra. Sess.) Ky. Acts ch. 4, sec. 14. -- Created 1954 Ky. Acts ch. 79, sec. 26.

**Legislative Research Commission Note**. This section as amended by Acts 1970, ch. 216 applies to taxable years beginning on or after January 1, 1971.