

**160.6157 Penalty provisions applicable to taxes levied by school districts -- Penalty imposed for erroneous billing.**

- (1) The uniform penalty provisions of KRS 131.180 shall apply to all taxes levied by school districts pursuant to KRS 160.613 and 160.614.
- (2) In addition to the penalties provided by KRS 131.180 and the taxes imposed under KRS 160.613 and 160.614, any utility service provider that erroneously bills customers after being notified of the error by the department shall be subject to a penalty of twenty-five dollars (\$25) per subsequent error, not to exceed ten thousand dollars (\$10,000) per month.

**Effective:** March 24, 2009

**History:** Repealed and reenacted 2009 Ky. Acts ch. 86, sec. 5, effective March 24, 2009. -- Amended 2008 Ky. Acts ch. 132, sec. 5, effective April 24, 2008. -- Created 2004 Ky. Acts ch. 79, sec. 10, effective July 1, 2005.

**Legislative Research Commission Note** (3/24/2009). 2009 Ky. Acts ch. 86, sec. 17, provides that "The intent of the General Assembly in repealing and reenacting KRS 136.392, 138.195, 141.160, 160.6156, 160.6157, 160.6158, 131.183, 141.044, 141.235, 134.580, 393.060, and 157.621 in Sections 1 to 12 of this Act is to affirm the amendments made to these sections in 2008 Ky. Acts ch. 132. The provisions in Sections 1 to 12 of this Act shall apply retroactively to April 24, 2008."

**Legislative Research Commission Note** (3/24/2009). 2009 Ky. Acts ch. 86, sec. 18, provides "To the extent that any provision included in this Act is considered new language, the provisions of KRS 446.145 requiring such new language to be underlined are notwithstanding."