

### **160.6158 Waiver of penalties.**

- (1) Notwithstanding any other provisions to the contrary, the commissioner of the department, in consultation with an impacted school district, shall waive any penalty, but not interest, where it is shown to the satisfaction of the department that the failure to file or pay timely is due to reasonable cause.
- (2) The penalty imposed by KRS 160.6157(2) may be waived by the department based on reasonable cause.

**Effective:** March 24, 2009

**History:** Repealed and reenacted 2009 Ky. Acts ch. 86, sec. 6, effective March 24, 2009. -- Amended 2008 Ky. Acts ch. 132, sec. 6, effective April 24, 2008. -- Created 2004 Ky. Acts ch. 79, sec. 11, 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."

**Legislative Research Commission Note (7/12/2006).** 2005 Ky. Acts ch. 123, relating to the creation and organization of the Environmental and Public Protection Cabinet, instructs the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in that Act. Such a correction has been made in this section.