

**136.630 Interest on overdue tax.**

In every case, any tax not paid on or before the due date shall bear interest at the tax interest rate as defined in KRS 131.010(6) from the date due until the date of payment.

**Effective:** January 1, 2006

**History:** Created 2005 Ky. Acts ch. 168, sec. 103, effective January 1, 2006.

**Legislative Research Commission Note** (1/1/2006). 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.