

**131.175 Commissioner authorized to waive penalty, but not interest.**

Notwithstanding any other provisions of KRS Chapters 131 to 143A, for all taxes payable directly to the Department of Revenue, the sheriff or the county clerk, the commissioner shall have authority to waive the penalty, but not interest, where it is shown to the satisfaction of the department that failure to file or pay timely is due to reasonable cause. For purposes of this section, any addition to tax provided in KRS 141.044 and 141.305 shall be considered as penalty.

**Effective:** June 27, 2019

**History:** Amended 2019 Ky. Acts ch. 151, sec. 3, effective June 27, 2019. -- Amended 2005 Ky. Acts ch. 85, sec. 120, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 27, sec. 1, effective July 13, 1990. -- Created 1986 Ky. Acts ch. 459, sec. 6, effective July 15, 1986.

**Legislative Research Commission Note.** Acts 1986, ch. 459, Â§ 7, states that the provisions of this section apply to taxable years beginning after December 31, 1985.