

**135.050 Action by Department of Revenue to ascertain and collect taxes --  
Injunction -- Attachment and garnishment.**

- (1) The commissioner of revenue shall prosecute diligently the collection of all license fees, omitted license, inheritance, estate, income, excise or franchise taxes, judgments or other moneys, claims or demands due the state from any person.
- (2) The Department of Revenue may institute legal proceedings to ascertain the amount of tax due under any statute imposing a license, excise or income tax in favor of the state, and to enforce the collection of the amount due and the penalties and interest thereon, and, in the case of a license or excise tax, to enjoin the operation of the business of the delinquent until the tax is paid.
- (3) The Department of Revenue may, at or after the commencement of an action under subsection (2) of this section to collect the amount of license, excise or income tax due and the penalties and interest thereon, have an attachment against the property of the person liable for the tax or a garnishment of his debtors, without the execution of a bond.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 286, effective June 20, 2005. -- Amended 1984 Ky. Acts ch. 405, sec. 4, effective July 13, 1984. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4202a-31, 4223b-10, 4224c-8, 4224c-9, 4267, 4281b-23, 4281c-20, 4281e-9, 4281f-6, 4281f-7, 4281f-28, 4281g-13, 4281h-12, 4281i-6, 4281j-4.