

186A.147 Prohibition against registration of personal motor vehicle owned by delinquent taxpayer -- Written tax clearance -- Informal hearing -- Exception.

- (1) A county clerk shall not process an application for, nor issue a:
 - (a) Kentucky registration or renewal of registration;
 - (b) Replacement plate, decal, or registration certificate;
 - (c) Duplicate registration;
 - (d) Transfer of registration; or
 - (e) Temporary tag;for any motor vehicle if AVIS lists the vehicle identification number of the motor vehicle as owned by a delinquent taxpayer as defined in KRS 131.1817.
- (2) The county clerk shall not process the applicable application or issue the applicable document until a written tax clearance has been received by the Department of Vehicle Regulation from the Finance and Administration Cabinet, Department of Revenue, as provided in KRS 131.1817.
- (3)
 - (a) A person who has been adversely affected by the refusal of a county clerk to process an application or issue a document under this section may request an informal hearing, to be conducted by the Transportation Cabinet or its agency designated in writing for that purpose.
 - (b) The request for the informal hearing shall be writing and shall be filed with the Transportation Cabinet within thirty (30) days after the county clerk's refusal to process an application or issue a document.
 - (c) The only matter to be considered at the hearing shall be whether there is a mistake in fact made by the Department of Revenue or the Department of Vehicle Regulation in the determination that the person is a delinquent taxpayer.
- (4) This section shall not apply to any transactions involving Kentucky motor vehicle dealers who are licensed under KRS 190.030.

Effective: July 1, 2013

History: Created 2013 Ky. Acts ch. 119, sec. 5, effective July 1, 2013.