

#### **452.505 Revenue and fiscal cases.**

The following actions may be brought in the Franklin Circuit Court, or in the Franklin District Court, or in any other Circuit Court or District Court having venue:

- (1) Actions to collect the revenue and all other claims, demands and penalties due the Commonwealth, or to have satisfaction made of judgments in favor of the Commonwealth, except those actions which are prosecuted by an appeal to the Board of Tax Appeals under the provisions of KRS 49.220 and 131.110;
- (2) Actions against persons required to collect money due the Commonwealth, to pay money into the State Treasury, or to do any other act connected with the payment of money into the State Treasury after it has been collected, and against the sureties, heirs, devisees or representatives of such persons;
- (3) Actions to surcharge and correct fee bills, accounts, and settlements, with their debits and credits, and all claims against the Treasury allowed and approved by any court in the Commonwealth to any person;
- (4) Actions to recover any fraudulent, erroneous or illegal account, fee bill, charge, credit or claim approved and allowed or paid out of the Treasury to any person; and
- (5) The defendant in any action brought in Franklin Circuit Court or Franklin District Court under the provisions of subsection (1) of this section for the collection of taxes assessed under KRS Chapter 141 shall at any time prior to the submission for judgment upon proper motion have a change of venue to the county in which he resides or his principal office or place of business is located at no cost to the defendant in Franklin Circuit Court or Franklin District Court.

**Effective:** June 29, 2021

**History:** Amended 2021 Ky. Acts ch. 185, sec. 90, effective June 29, 2021. -- Amended 2017 Ky. Acts ch. 74, sec. 102, effective June 29, 2017. -- Amended 1978 Ky. Acts ch. 233, sec. 34, effective June 17, 1978. -- Created 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 484, effective January 8, 1978.