

**43.071 Annual audit of county clerk's motor vehicle and motorboat tax receipts.
(Effective until July 15, 2026)**

- (1) The Auditor of Public Accounts shall annually audit each county clerk concerning:
 - (a) All receipts due from the collection of motor vehicle and motorboat registration fees, motor vehicle and motorboat licenses and other receipts due the clerk pertaining to motor vehicles and motorboats as prescribed in KRS Chapters 186, 186A and 235;
 - (b) All receipts due from the collection of motor vehicle usage tax as prescribed by KRS 138.460; and
 - (c) All receipts due from the collection of the ad valorem tax on motor vehicles and motorboats as prescribed by KRS 134.800.

These annual audits shall be completed by April 15 of the year following the year to be audited.

- (2) The provisions of KRS 43.070 shall not apply to the separate and distinct duties imposed on the Auditor of Public Accounts pursuant to subsection (1) of this section. The audits specified in subsection (1) of this section shall be conducted prior to the audits mandated by KRS 43.070.
- (3) Immediately upon completion of each audit, the Auditor of Public Accounts shall prepare a report of his findings noting any indebtedness to the Commonwealth. He shall furnish one (1) copy to the county clerk, one (1) copy to the secretary of the Transportation Cabinet, one (1) copy to the secretary of the Finance and Administration Cabinet and one (1) copy to the secretary of the Energy and Environment Cabinet. If the county clerk objects to any findings of indebtedness in the Auditor's report, he shall file a written response with the Auditor within ten (10) days of his receipt of the report. The Auditor shall consider the written response and within thirty (30) days of its receipt issue a final report. If the county clerk wishes to object to any findings of indebtedness contained in the final report, he shall file a request within ten (10) days of his receipt of the final report for a hearing before a three (3) member panel composed of the secretary of transportation or his designee, the commissioner of the Department of Revenue or his designee, and the president of the Kentucky County Clerks Association or his designee. The hearing shall be conducted in accordance with the provisions of KRS Chapter 13B. The majority decision of this panel shall be determinative of any indebtedness to the Commonwealth. If the county clerk wishes to appeal the decision of this panel, he shall file the appeal in the Circuit Court for the county where he serves in accordance with KRS Chapter 13B.

Effective: July 15, 2010

History: Amended 2010 Ky. Acts ch. 24, sec. 36, effective July 15, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 58, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 318, sec. 27, effective July 15, 1996. -- Amended 1988 Ky. Acts ch. 163, sec. 17, effective January 1, 1990. -- Created 1986 Ky. Acts ch. 429, sec. 3, effective July 15, 1986.