

**278.150 Payment of assessments -- Certification of deduction by commission --
Administration of funds collected.**

- (1) The commission shall, on or before June 1, certify to the Department of Revenue and the Finance and Administration Cabinet the amount of intrastate business of each utility in the state subject to its jurisdiction during the previous calendar year. The commission shall, when certifying the intrastate sales of retail electric suppliers, deduct from such sales one-half (1/2) of the applicable wholesale power costs, provided the utility from which such wholesale power purchases were made pays assessment on the full wholesale value of its gross intrastate sales in Kentucky. When certifying the intrastate sales of retail electric suppliers not subject to the jurisdiction of the commission for rates, the commission shall deduct one-half (1/2) of their actual intrastate sales. All utilities classified as retail electric suppliers shall pay assessments based on the amount of intrastate sales less deductions as certified by the commission.
- (2) The Department of Revenue shall collect and pay the assessment into the State Treasury to the credit of the general expenditure fund. All such assessments shall be paid into the State Treasury through the Department of Revenue on or before July 31 of the year in which the assessments are made.
- (3) If any amount in the special fund for the maintenance of the commission remains unexpended at the end of any fiscal year, that amount shall not lapse, but shall remain credited to the account of the commission and may be used during any succeeding year.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 105, effective July 15, 2026. -- Amended 2005 Ky. Acts ch. 85, sec. 672, effective June 20, 2005. -- Amended 1982 Ky. Acts ch. 82, sec. 19, effective July 15, 1982; and ch. 197, sec. 1, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 233, sec. 25, effective June 17, 1978; and ch. 379, sec. 21, effective April 1, 1979. -- Amended 1974 Ky. Acts ch. 74, Art. II, sec. 9(1). -- Amended 1972 Ky. Acts ch. 47, sec. 5. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3952-53, 3952-56, 3952-57.