

160.505 Certain taxes to be collected by person appointed by board of education.

KRS 160.500 to the contrary notwithstanding, if a tax authorized by KRS 160.593 to 160.597, 160.601 to 160.617, and 160.635 to 160.648 shall be collected by a local board of education, the local board of education shall appoint a person who shall be responsible for collection and administration of such tax. If one (1) or more boards of education agree in writing to levy identical taxes authorized by the statutes mentioned hereinabove, the boards of education so agreeing shall jointly appoint a person who shall be responsible for collection and administration of such tax as provided for in KRS 160.593(2). The position may be full-time or part-time and his compensation shall be fixed by the board and/or boards of education. The bond of this person shall be made to cover his duties as tax collector.

Effective: April 14, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 80, effective April 14, 2026. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 449, effective July 13, 1990. -- Created 1978 Ky. Acts ch. 233, sec. 37, effective June 17, 1978.