

160.637 Reimbursement of costs.

Reasonable expenses not to exceed the actual costs of collection incurred by any tax collector, except the Department of Revenue, for the administration or collection of the school taxes authorized by KRS 160.605 to 160.611 and 160.613 to 160.617 shall be reimbursed by the local boards of education on a monthly basis or on the basis agreed upon by the boards of education and the tax collector. The expenses shall be borne by the school districts on a basis proportionate to the revenue received by the districts.

Effective: April 14, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 86, effective April 14, 2026. -- Amended 2019 Ky. Acts ch. 151, sec. 6, effective June 27, 2019; and ch. 196, sec. 14, effective June 27, 2019. -- Amended 2005 Ky. Acts ch. 85, sec. 597, effective June 20, 2005; and ch. 112, sec. 3, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 177, sec. 5, effective July 13, 1990; and ch. 476, Pt. V, sec. 470, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 324, sec. 1, effective July 15, 1988. -- Amended 1984 Ky. Acts ch. 111, sec. 92, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 105, sec. 4, effective March 24, 1982. -- Amended 1976 Ky. Acts ch. 127, sec. 17. -- Amended 1972 Ky. Acts ch. 203, sec. 25. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 18.

Legislative Research Commission Note (6/27/2019). This statute was amended by 2019 Ky. Acts chs. 151 and 196, which do not appear to be in conflict and have been codified together.

Legislative Research Commission Note (7/13/90). The Act amending this section prevails over the repeal and reenactment in House Bill 940, Acts Ch. 476, pursuant to Section 653(1) of Acts Ch. 476.