

**160.640 Custodian of tax funds to give bond -- Department of Revenue excepted --  
Expense, how paid.**

Any person having custody of the proceeds of any school tax authorized by KRS 160.605 to 160.611 and 160.613 to 160.617, except the Department of Revenue, shall be required to secure a corporate surety bond in an amount to be set by the Kentucky Board of Education. The cost of the surety bond shall be considered a part of the cost of the administration of the school taxes authorized under KRS 160.605 to 160.611 and 160.613 to 160.617.

**Effective:** April 14, 2026

**History:** Amended 2026 Ky. Acts ch. 161, sec. 87, effective April 14, 2026. -- Amended 2005 Ky. Acts ch. 85, sec. 598, effective July 1, 2005. -- Amended 2004 Ky. Acts ch. 79, sec. 14, effective July 1, 2005. -- Amended 1996 Ky. Acts ch. 362, sec. 6, effective July 15, 1996. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 471, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 155, sec. 82, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 127, sec. 18. -- Amended 1972 Ky. Acts ch. 203, sec. 26. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 19.