

160.642 Custodian to be audited.

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 shall be audited as provided by KRS 156.265 to 156.285.

Effective: April 14, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 88, effective April 14, 2026. -- Amended 1994 Ky. Acts ch. 296, sec. 7, effective July 15, 1994. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 472, effective July 13, 1990. -- Amended 1972 Ky. Acts ch. 203, sec. 27. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 20.

Legislative Research Commission Note (9/2/94). By letter of September 2, 1994, the Secretary of the Finance and Administration Cabinet, acting under KRS 48.500, advised the Reviser of Statutes of his determination "that no funds appropriated by the Executive Branch Appropriations Act for the 1995-96 biennium can be identified as having been appropriated for the purpose of implementing Sections 1 to 7 of House Bill No. 616, Chapter (296), Acts of the 1994 Regular Session of the General Assembly." Accordingly, the amendment to this statute contained in 1994 Ky. Acts ch. 296 is void under sec. 3(8) of that Act and has not been codified into the statute.