

160.644 Tax proceeds, apportionment to districts.

The school taxes and penalties collected under KRS 160.593 to 160.597, 160.601 to 160.617, 160.635 to 160.648 shall be distributed to the treasurer of the board of education of the school district. In the event that more than one (1) local board of education within the county is participating in one (1) of these tax levies, the funds collected shall be distributed in proportion to the tax rate levied and the number of pupils in average daily attendance in the participating districts as shown by the final certification by the chief state school officer for the previous school year pursuant to the provisions of KRS 157.310 to 157.440.

Effective: April 14, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 89, effective April 14, 2026. -- Amended 1990 Ky. Acts ch. 476, Pt. IV, sec. 237, effective July 13, 1990. -- Amended 1974 Ky. Acts ch. 125, sec. 4. -- Amended 1972 Ky. Acts ch. 203, sec. 28. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 21.