

CHAPTER 128

(SB 149)

AN ACT relating to the office of county treasurer.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

➔Section 1. KRS 68.010 is amended to read as follows:

Notwithstanding the provisions of KRS 67.710, or any other statute:

- (1) (a) The fiscal court of each county, by June 30 every four (4) years~~[, beginning with June, 1999]~~, shall appoint a county treasurer for a term of four (4) years ***beginning on July 1 following the election held pursuant to Section 99 of the Kentucky Constitution.***
- (b) ~~[In 1998, the fiscal court of each county, by June 30, shall appoint a county treasurer for a term of one (1) year. In 1999 and every four (4) years thereafter, the fiscal court of each county shall appoint a county treasurer for a term of four (4) years pursuant to paragraph (a) of this subsection.]~~
- (c) ~~[If for any reason the county treasurer is not appointed at the regular June meeting, the county judge/executive shall call the fiscal court to meet on a day fixed by order entered on the order book of the court, and the meeting shall be held before the end of June.]~~
- (2) ~~[The county treasurer shall take office on the July 1st immediately following his appointment.]~~
- (3) ~~[No person is eligible to be county treasurer unless at the time of his appointment he or she is a citizen of Kentucky, is at least twenty-five (25) years old or has obtained a baccalaureate level degree from a regionally accredited institution of higher education. The county treasurer shall take the constitutional oath of office before the fiscal court, and shall execute bond with an incorporated surety company authorized and qualified to become surety on bonds in this state at least two (2) reputable sureties, to be approved by the fiscal court].~~ The fiscal court may pay the premium on the bond from county funds.
- (3)~~(4)~~ If, at any time, the county treasurer is unable to perform the duties of this office because of illness, physical or mental incapacity, ***absence***, or other cause beyond his ***or her*** control for more than ***five (5)***~~***thirty (30)***~~ days, or if there is a vacancy created in the office by the resignation, ***termination***, or death of the current county treasurer, then the fiscal court ***may***~~***shall***~~ appoint, at either a regular term or a special term called by the county judge/executive, an acting county treasurer to serve until the current county treasurer is able to resume the performance of his ***or her*** duties, or in the case of the resignation, ***termination***, or death of the treasurer, ***for a period not to exceed sixty (60) days, or until the end of the current county treasurer's term of office, whichever comes first. Upon the conclusion of the sixty (60) day acting county treasurer period, or at any time during that period if the term of office has not ended, the fiscal court shall appoint a county treasurer to serve the remainder of the term of office.*** Should the fiscal court be in doubt as to the county treasurer's ability to resume his ***or her*** duties, it shall consult with a licensed physician acceptable to both the fiscal court and the ***county*** treasurer. If the physician advises that the ***county*** treasurer is able to perform his ***or her*** duties, the ***county*** treasurer shall be reinstated within ten (10) days. As soon as the ***county*** treasurer is reinstated, the acting county treasurer shall cease to act as county treasurer and shall turn over to the county judge/executive all records and accounts and shall make a final settlement with the fiscal court within thirty (30) days. The fiscal court may remove the county treasurer or acting county treasurer at any time for neglect of duty, incompetency, or dishonesty.
- (4) ***The fiscal court of any county may appoint a deputy county treasurer who shall serve at the fiscal court's pleasure under the supervision of the county treasurer. The deputy county treasurer may exercise all powers, duties, and responsibilities of the office of county treasurer subject to any restrictions imposed by the fiscal court. The deputy county treasurer may serve as acting county treasurer under subsection (3) of this section. The deputy county treasurer shall take the constitutional oath of office before the fiscal court, and execute bond with an incorporated surety company authorized and qualified to become surety on bonds in this state. The fiscal court may pay the premium on the bond from county funds.***

Signed by Governor April 13, 2026.