

**48.710 Road fund -- Surplus fund account.**

There is hereby created in the road fund of the State Treasury a surplus fund account subject to the following terms and conditions:

- (1) It shall contain all surplus tax receipts accruing to the road fund as provided by KRS 48.140(3);
- (2) It shall contain all funds lapsed from moneys originating from road fund receipts;
- (3) It shall contain all receipts from the sale of surplus property purchased with road fund receipts;
- (4) It shall contain all road fund receipts in excess of estimates;
- (5) It shall contain all moneys saved as a result of a reorganization of state government operations funded by the road fund;
- (6) Funds in the account shall be invested at interest and the interest shall also accrue to this account;
- (7) It shall contain any other funds which are required by law or regulation to accrue to the surplus account of the road fund; and
- (8) No expenditures shall be made from this account unless appropriated by the General Assembly or unless required by budget reduction provisions of a branch budget bill, or as provided by KRS 48.130.

**Effective:** June 25, 2009

**History:** Amended 2009 Ky. Acts ch. 78, sec. 18, effective June 25, 2009. -- Amended 1990 Ky. Acts ch. 507, sec. 18, effective July 13, 1990. -- Created 1982 Ky. Acts ch. 440, sec. 29, effective July 1, 1983.

**2022-2024 Budget Reference.** See State/Executive Branch Budget, 2022 Ky. Acts ch. 199, Pt. IX at 1759.