

70.092 Sheriff to negotiate collection fee with governing body for special tax, license, fee, or other charge collected with tax bill -- Limitation.

If the governing body of a city, county, urban-county government, consolidated local government, charter county, or unified local government levies or imposes a special tax, license, fee, or other charge to be collected as part of a tax bill by the sheriff, the sheriff shall negotiate a collection fee with the governing body. The local government then shall set the negotiated collection fee, and the sheriff shall retain an amount not to exceed four and one-fourth percent (4.25%) of the special tax, license, fee, or other charge collected, if no other compensation is otherwise authorized.

Effective: June 29, 2021

History: Created 2021 Ky. Acts ch. 127, sec. 1, effective June 29, 2021.