

AN ACT relating to revenue and taxation.

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

➔Section 1. KRS 136.410 is amended to read as follows:

Every bail bondsman doing business in this Commonwealth shall, on or before the first day of March of each year, return to the Department of Revenue a statement of all amounts paid to *the bail bondsman or the bail bondsman's*~~[him or his]~~ representatives, as premiums for bail bonds written in the courts of this Commonwealth during the preceding calendar year, or since the last returns were made, and shall at the same time pay a tax of two dollars (\$2) upon each one hundred dollars (\$100) of *the*~~[such]~~ amounts paid to the bail bondsman or *the bail bondsman's*~~[his]~~ representatives. Amounts received for reimbursement for expenses or court costs *shall*~~[are]~~ not~~[to]~~ be considered as premiums for the purposes of this section.