

AN ACT relating to revenue and taxation.

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

➔Section 1. KRS 137.150 is amended to read as follows:

Any county imposing a tax under KRS 137.120 shall immediately after the levy of the tax give notice thereof to each transporter of crude petroleum registered in the county. The transporter shall, after the first day of the month immediately following ~~the~~^{such} notice, proceed as provided in KRS 137.140 to collect the county tax and pay it to the sheriff of the county in the manner and at the time payment of such taxes is required to be made to the Department of Revenue. Each county imposing the tax shall, upon the fixing of the levy, certify the ~~levy~~^{same} to the department, which shall make the assessment for the county tax in the same manner and at the same value as provided for the state tax, which shall be certified to the county for collection.