

1 AN ACT relating to payment of tax.

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

3 ➔Section 1. KRS 138.710 is amended to read as follows:

- 4 (1) The reports required by KRS 138.685 shall be accompanied by a certified,
5 electronic, or cashier's check payable to the State Treasurer for the amount of tax
6 due for the preceding calendar quarter computed as provided in KRS 138.690,
7 except that the cabinet may waive this requirement and accept the check of the
8 licensee if the payee~~he~~ is of sound financial condition and has established a good
9 record of compliance with the requirements of KRS 138.655 to 138.725, inclusive.
- 10 (2) The Transportation Cabinet may promulgate administrative regulations providing
11 for the payment by credit card of any tax or fee that it collects. The administrative
12 regulation may require the payee to add to the~~this~~ tax or fee, the administrative
13 charge of the financial institution.