

1 AN ACT relating to the Department of Revenue.

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

3 ➔Section 1. KRS 131.205 is amended to read as follows:

- 4 (1) Any field representative of the department~~[of Revenue]~~ who is authorized to
5 collect taxes or money due the Commonwealth may deposit to his ***or her*** special
6 account as field representative of the department any money so collected in a state
7 or national bank in this Commonwealth.
- 8 (2) He ***or she*** shall, within forty-eight (48) hours after making ***the deposit***,~~[such~~
9 ~~deposits]~~ draw a check~~[or checks]~~ payable to the State Treasurer for the full
10 amount of the deposit and mail same to the department or transmit same in a
11 manner approved by the department. Nothing in this section shall be construed as
12 authorizing any field representative of the department to enforce or cash, even for
13 the purpose of a deposit, any check or other instrument of value payable to the
14 Commonwealth or any agency thereof.
- 15 (3) Deposits shall be made in ***a bank***~~[such banks]~~ as the department may by
16 ***administrative*** regulation designate, and subject to~~[such]~~ further conditions as the
17 department may prescribe. Any reasonable service charges made by the bank may
18 be paid by the department from its appropriation as other claims against it are paid.