

### **132.510 Fiduciary's report of personal property held.**

Every executor, administrator, guardian, conservator, trustee, trustee in bankruptcy, receiver or other person acting in a fiduciary capacity shall, when required, file with the Department of Revenue a sworn inventory showing in detail the amount and character of personal property in his hands, unless the inventory has been filed as a public record in the court in which the fiduciary qualifies. The department may examine the books and accounts of any person acting in a fiduciary capacity. No fiduciary shall receive a final discharge until he has satisfied the court settling his accounts that all taxes against the estate have been paid.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 205, effective June 20, 2005. -- Amended 1982 Ky. Acts ch. 141, sec. 59, effective July 1, 1982. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4019a-14.

**Note:** 1980 Ky. Acts ch. 396, sec. 64 would have amended this section effective July 1, 1982. However, 1980 Ky. Acts ch. 396 was repealed by 1982 Ky. Acts ch. 141, sec. 146, also effective July 1, 1982.