

### **136.410 Tax on bail bondsmen fees.**

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 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 such amounts paid to the bail bondsman or his representatives. Amounts received for reimbursement for expenses or court costs are not to be considered as premiums for the purposes of this section.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 329, effective June 20, 2005. -- Amended 2004 Ky. Acts ch. 24, sec. 45, effective July 13, 2004. -- Amended 1986 Ky. Acts ch. 496, sec. 9, effective August 1, 1986. -- Created 1974 Ky. Acts ch. 337, sec. 1.