

**138.850 Monthly payment of tax.**

The tax returns required by KRS 138.820(3) shall be accompanied by a certified or cashier's check, payable to the state treasurer, for the amount of tax due for the preceding calendar month except that the department may waive this requirement and accept the check of the processor if he is of sound financial condition and has established a record of compliance.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 398, effective June 20, 2005. -- Created 1976 Ky. Acts ch. 376, sec. 5.