

**143.090 Revenue credited to road fund and Department for Energy Development and Independence.**

- (1) The Transportation Cabinet shall certify to the commissioner of the Department of Revenue by October 1 of each fiscal year the amount required for lease rental payments to the Kentucky Turnpike Authority for resource recovery road projects.
- (2) The Department for Energy Development and Independence shall certify to the commissioner of the Department of Revenue by October 1 of each year the amount of the annual lease rental payments required to be made for any energy research development or demonstration project undertaken by the Department for Energy Development and Independence. The amount so certified shall in no case exceed three million dollars (\$3,000,000) in any one (1) year.
- (3) Upon receiving the certifications provided for in subsections (1) and (2) of this section, the commissioner of the Department of Revenue shall cause the certified amounts to be deposited from the proceeds of the tax levied by KRS 143.020 to the credit of the transportation fund and the Department for Energy Development and Independence, respectively, unless otherwise provided by the General Assembly in a budget bill, as follows:
  - (a) An amount equal to the amount certified by the Transportation Cabinet shall be deposited to the transportation fund (road fund); and
  - (b) An amount equal to the amount certified by the Department for Energy Development and Independence shall be transferred by appropriate interfund transfer procedures to the Department for Energy Development and Independence.
- (4) All tax levied by KRS 143.020 collected in excess of the amount required to be deposited to the transportation fund (road fund) or transferred to the Department for Energy Development and Independence shall be deposited by the Department of Revenue to the credit of the general fund.
- (5) If the proceeds of the tax levied by KRS 143.020 are less than the amounts certified under subsections (1) and (2) of this section, the commissioner of revenue shall prorate the proceeds to the transportation fund and the Department for Energy Development and Independence based upon the ratio of each certified amount to the total of the two (2) certified amounts.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 24, sec. 115, effective July 15, 2010. -- Amended 2006 Ky. Acts ch. 152, sec. 5, effective July 12, 2006. -- Amended 2005 Ky. Acts ch. 85, secs. 536 and 543, effective June 20, 2005. -- Amended 2000 Ky. Acts ch. 2, sec. 3, effective July 14, 2000. -- Amended 1994 Ky. Acts ch. 277, sec. 5, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 325, sec. 26, effective July 13, 1990. -- Amended 1984 Ky. Acts ch. 410, sec. 8, effective July 13, 1984. -- Amended 1980 Ky. Acts ch. 298, sec. 2, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 189, sec. 5, effective July 1, 1978. -- Amended 1976 Ky. Acts ch. 84, sec. 3, effective March 29, 1976. -- Created 1972 Ky. Acts ch. 62, Pt. II, sec. 9.