

**160.627 Information on state income tax liability of school district residents --
Department of Revenue as tax collector.**

- (1) The Department of Revenue shall, where that department is not acting as such, make available to the tax collector, or to the school district, where the Department of Revenue is acting as tax collector under subsection (2) of this section, by October 1 of each year, such information as the tax collector or the school district may request concerning the state income tax liability of the school district residents. This information shall be made available on a confidential basis as provided in KRS 131.190.
- (2) The Department of Revenue, upon request by a school district, shall act as tax collector for the school tax authorized by KRS 160.621, and the Department of Revenue, where so acting, KRS 160.625 notwithstanding, may in its own discretion incorporate its tax collecting duties with those relative to collection of state individual income taxes under KRS Chapter 141, thereby making an individual's tax payment hereunder due along with his individual income tax payment and subject to law applicable to such as to time and manner of payment. Tax required to be paid under the provisions of this chapter shall be remitted together with the state income tax return. The Department of Revenue, when so acting, KRS 160.500 notwithstanding, shall remit school excise taxes collected to the school districts for which it is acting as tax collector in a reasonably timely and expeditious manner.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 596, effective June 20, 2005. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 467, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 98, sec. 2, effective July 15, 1982; and ch. 105, sec. 2, effective March 24, 1982. -- Amended 1976 Ky. Acts ch. 127, sec. 15. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 15.