

131.210 Investigation of officers' accounts.

Any field agent, accountant or attorney, when authorized in writing by the commissioner of revenue, may investigate the accounts, books and records of all officers whose duty it is to receive or collect money due the state, county, school district or other taxing district, and report to the commissioner all delinquent officers and the amounts collected by them which they have failed to pay into the State Treasury, or into the treasury of the county, school district or other taxing district. Every such field agent, accountant or attorney shall report to the fiscal court of the county all delinquent officers and the amounts owing by them to the county and all amounts which such officers should have collected and which they failed to collect, and the person owing same. Every field agent, accountant or attorney shall report all excessive charges made by such officers, and shall report all officers who have received or retained a greater sum for their services or the services of their deputies than is allowed by law. Every field agent, accountant or attorney shall report all other facts by which any taxing authority is being unlawfully deprived of any money, and any other facts that he deems important touching the interest of any taxing authority, or of which the commissioner of revenue, county attorney, county judge/executive or fiscal court may require information.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 131, effective June 20, 2005. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4262.