395.155 Computation of personal representative's commission.

For the purpose of computing commissions whenever any portion of the dividends, interests, rents or other amounts payable to an executor, administrator, trustee, guardian, conservator, curator or other personal representative or fiduciary is required by any law of the United States or other governmental unit to be withheld for income tax purposes by the person, corporation, organization or governmental unit paying the same, the amount so withheld shall be deemed to have been collected.

Effective: July 1, 1982

- **History:** Amended 1982 Ky. Acts ch. 141, sec. 108, effective July 1, 1982. -- Amended 1980 Ky. Acts ch. 396, sec. 121. -- Created 1962 Ky. Acts ch. 149, sec. 1.
- Note: 1980 Ky. Acts ch. 396, sec. 121 would have amended this section effective July 1, 1982. However, 1980 Ky. Acts ch. 396 was repealed by 1982 Ky. Acts ch. 141, sec. 146, also effective July 1, 1982.