

68.185 Fiscal court's function in collection and appropriation of tax.

- (1) The fiscal court of each county having a population of three hundred thousand (300,000) or more may provide for the levy, assessment, and collection of the license fees authorized by KRS 68.180 and 160.482 to 160.488, provide for the issuance and enforcement of licenses, and specify the county governmental purposes to which the revenue derived from license fees authorized by KRS 68.180 shall be applied.
- (2) In making the provisions described in subsection (1), and without limiting them, the fiscal court may, by resolution or order, adopt reasonable rules or regulations requiring the preparation and filing of timely, accurate, and truthful returns, accounts, and license applications which will aid in the determination of the amount of the fee.

Effective: July 13, 1990

History: Amended 1990 Ky. Acts ch. 476, Pt. IV, sec. 121, effective July 13, 1990. -- Amended 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 24. -- Amended 1964 Ky. Acts ch. 111, sec. 1. -- Created 1960 Ky. Acts ch. 80, sec. 2.