

178.230 Collection of special tax -- Sheriff's fee.

The sheriff shall collect the taxes at the same time and in the same manner that he collects other taxes and shall pay the proceeds over as the fiscal court directs. For the collection of the tax levied under KRS 178.210 to 178.240, the sheriff shall be entitled to a commission of one percent (1%) of the amount collected.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4307b-4.