

**160.6154 Collection and distribution of taxes imposed under KRS 160.613 and 160.614.**

- (1) The department shall collect all taxes imposed by school districts pursuant to KRS 160.613 and 160.614, and shall have all the powers, rights, duties, and authority with respect to the collection, refund, and administration of these taxes as provided under KRS Chapters 131, 134, and 135, except as otherwise provided in KRS 160.613 to 160.617. The department shall distribute the taxes collected to each school district imposing the tax on a monthly basis. Distributions shall be made in accordance with the district boundary information submitted to the department pursuant to KRS 160.6152, as modified by any adjustments or agreements made pursuant to the provisions of KRS 160.6153.
- (2) From each distribution, the department shall deduct an amount which represents the proportionate share of the department's actual operating and overhead expenses incurred in the collection and administration of the taxes not to exceed one percent (1%) of the amount collected. The department shall report its actual expenses and the allocation of expenses among school districts to the Kentucky Board of Education on a quarterly basis.
- (3) As soon as practicable after each return is received, the department may examine and audit it. If the amount of tax computed by the department is greater than the amount returned by the taxpayer, the excess shall be assessed by the department on behalf of the school district within two (2) years from the date prescribed by law for the filing of the return including any extensions granted, except as provided in this section. A notice of the assessment shall be mailed to the taxpayer.
- (4) In the case of a failure to file a return or the filing of a fraudulent return, the excess may be assessed at any time.

**Effective:** March 6, 2006

**History:** Amended 2006 Ky. Acts ch. 6, sec. 23, effective March 6, 2006. -- Created 2004 Ky. Acts ch. 79, sec. 6, effective July 1, 2005.