

**142.010 State taxes on legal processes and instruments -- Distribution of amount collected.**

- (1) The following taxes shall be paid:
  - (a) A tax of four dollars and fifty cents (\$4.50) on each marriage license;
  - (b) A tax of four dollars (\$4) on each power of attorney to convey real or personal property;
  - (c) A tax of four dollars (\$4) on each mortgage, financing statement, or security agreement and on each notation of a security interest on a certificate of title under KRS 186A.190;
  - (d) A tax of four dollars (\$4) on each conveyance of real property; and
  - (e) A tax of four dollars (\$4) on each lien or conveyance of coal, oil, gas, or other mineral right or privilege.
- (2) The tax imposed by this section shall be collected by each county clerk as a prerequisite to the issuance of a marriage license or the original filing of an instrument subject to the tax. Subsequent assignment of the original instrument shall not be cause for additional taxation under this section. This section shall not be construed to require any tax upon a deed of release of a lien retained in a deed or mortgage.
- (3) Taxes imposed under this section shall be reported and paid to the Department of Revenue by each county clerk within ten (10) days following the end of the calendar month in which instruments subject to tax are filed or marriage licenses issued. Each remittance shall be accompanied by a summary report on a form prescribed by the department.
- (4) Any county clerk who violates any of the provisions of this section shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180. In every case, any tax not paid on or before the due date shall bear interest at the tax interest rate as defined in KRS 131.010(6) from the date due until the date of payment.
- (5)
  - (a) One dollar (\$1) of the amount collected under each paragraph of subsection (1) of this section shall be placed in an agency fund in the Department for Libraries and Archives to be used exclusively for the purpose of preserving and retaining public records by continuing the local records grant program active in the Department for Libraries and Archives.
  - (b) Ninety percent (90%) of all funds allocated to the Department for Libraries and Archives under paragraph (a) of this subsection for the local records grant program shall be set aside for grants to county clerks and distributed annually, except as provided in paragraph (c) of this subsection.
  - (c) If there are insufficient grant applications from county clerks for the Department for Libraries and Archives to distribute ninety percent (90%) of all funds allocated under paragraph (a) of this subsection, the Department for Libraries and Archives may grant those funds to other agencies.

**Effective:** July 14, 2022

**History:** Amended 2022 Ky. Acts ch. 26, sec. 3, effective July 14, 2022. -- Amended 2006 Ky. Acts ch. 255, sec. 12, effective January 1, 2007. -- Amended 2005 Ky. Acts

ch. 85, sec. 519, effective June 20, 2005. -- Amended 2000 Ky. Acts ch. 408, sec. 177, effective July 1, 2001. -- Amended 1992 Ky. Acts ch. 403, sec. 20, effective July 14, 1992. -- Amended 1986 Ky. Acts ch. 52, sec. 1, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 172, sec. 2, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 375, sec. 4, effective July 15, 1982; and ch. 452, sec. 27, effective July 1, 1982. -- Amended 1980 Ky. Acts ch. 145, sec. 1, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 233, sec. 21, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) ch. 14, sec. 159. -- Amended 1960 Ky. Acts ch. 12, sec. 1. -- Amended 1948 Ky. Acts ch. 61, sec. 6. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4238.