

**75.042 Expenditure of unrefunded ad valorem taxes by fire district board of trustees permitted.**

If ad valorem taxes have been collected under the provisions of KRS 75.015 or 75.040 when no taxes were due for the tax year beginning on January 1, 2005, moneys not refunded after the two (2) year period set out under the provisions of KRS 134.590 shall not be considered unclaimed property of the state and may be expended by the fire district board of trustees.

**Effective:** June 26, 2007

**History:** Created 2007 Ky. Acts ch. 37, sec. 3, effective June 26, 2007.