

**65.6855 Application of assessments -- Employer's duties.**

For any development area for which increments do not include revenues from the Commonwealth:

- (1) The employees of any company choosing to locate in a development area shall be subject to any assessments levied against them, and the company shall not have the authority to reject an assessment.
- (2) Each employer in the development area shall:
  - (a) Collect the assessment from its employees by deducting the assessment from each paycheck of its employees;
  - (b) Promptly remit the assessment to the official charged with collecting revenues in the development area;
  - (c) Make its payroll books and records available to the official charged with collecting revenues in the development area at a reasonable time as specified by the governing body; and
  - (d) File with the official charged with collecting revenues in the development area any documentation with regard to the assessment as required by the governing body.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 338, sec. 8, effective July 15, 2002. -- Created 2001 Ky. Acts ch. 133, sec. 4, effective June 21, 2001.