

134.815 Payment by clerk -- Report of clerk.

- (1) The county clerk shall, by the tenth of each month, report under oath and pay to the state, county, city, urban-county government, school, and special taxing districts all ad valorem taxes on motor vehicles collected by him for the preceding month, less the collection fee of the county clerk, which shall be deducted before payment to the depository. The county clerk shall be required to deposit state collections in a manner consistent with procedures established by the department for the prompt payment to the state of other state tax moneys collected by the county clerk.
- (2) Any county clerk who fails to pay over any taxes collected by him on motor vehicles as required by subsection (1) of this section shall be required to pay a penalty of one percent (1%) for each thirty (30) day period or fraction thereof, plus interest at the legal rate per annum of such taxes.
- (3) The county clerk may be granted an extension, not to exceed fifteen (15) days, for filing the monthly report to each district required by this section.
- (4) In the event a motor vehicle is registered in a county other than that in which the vehicle had a taxable situs as of the most recent assessment date, the county clerk in the new county of registration shall be charged with collecting the ad valorem taxes due for the state, county, city, urban-county government, school and special tax districts in which the vehicle had situs. The county clerk making such collections shall receive commissions on collections as set out for other collections on motor vehicles.
- (5) All moneys collected under this section by a county clerk on motor vehicles which had a taxable situs in another county shall be reported and deposited with the state, after he has deducted the appropriate commissions due from these collections, and such collections shall be distributed to the proper tax district.
- (6) The department shall provide procedures governing receipt and disbursement of all moneys collected under subsections (4) and (5) of this section.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 282, effective June 20, 2005. -- Amended 1988 Ky. Acts ch. 355, sec. 1, effective July 15, 1988. -- Amended 1984 Ky. Acts ch. 54, sec. 4, effective January 1, 1985. -- Created 1982 Ky. Acts ch. 264, sec. 10, effective January 1, 1984.

Legislative Research Commission Note. A technical correction has been made in subsection (5) by the Reviser of Statutes pursuant to KRS 7.136.