

138.710 Method of payment of tax.

- (1) The reports required by KRS 138.685 shall be accompanied by a certified, electronic, or cashier's check payable to the State Treasurer for the amount of tax due for the preceding calendar quarter computed as provided in KRS 138.690, except that the cabinet may waive this requirement and accept the check of the licensee if he is of sound financial condition and has established a good record of compliance with the requirements of KRS 138.655 to 138.725, inclusive.
- (2) The Transportation Cabinet may promulgate administrative regulations providing for the payment by credit card of any tax or fee that it collects. The administrative regulation may require the payee to add to his tax or fee, the administrative charge of the financial institution.

Effective: July 15, 1998

History: Amended 1998 Ky. Acts ch. 31, sec. 4, effective July 15, 1998. -- Amended 1956 (2d Extra. Sess.) Ky. Acts ch. 9, sec. 25. -- Amended 1956 Ky. Acts ch. 171, sec. 4. -- Created 1954 Ky. Acts ch. 97, sec. 13.