

68.100 Purpose of tax to be specified -- Funds not to be diverted -- Remedies.

- (1) All county taxes shall be levied by order or resolution of the fiscal court. The purpose for which each tax is levied shall be specified in the order or resolution, and the revenue therefrom shall be expended for no other purpose than that for which the tax was levied. Failure to specify the purpose of the tax shall render the order or resolution invalid.
- (2) If any county tax revenue is expended for another purpose than that for which the tax was levied, each officer, agent or employee who, by refusal to act, could have prevented the expenditure, and each member of the fiscal court who voted for the expenditure, shall be jointly and severally liable to the county for the amount of county tax revenue so expended. The county attorney shall prosecute to recovery all such actions, and if he fails to do so for six (6) months after the money is expended any taxpayer may prosecute such action for the use and benefit of the county.
- (3) A recovery under this section does not bar a criminal prosecution under subsection (3) of KRS 68.990.
- (4) Any indebtedness contracted in violation of this section or of KRS 68.110 shall be void, and the contract shall not be enforceable by the person with whom made; nor shall such county ever be authorized to assume the same, and money paid under any such contract may be recovered by the county.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281u-2.