

**131.205 Temporary deposits of collections by field representatives -- Transmittal to department.**

- (1) Any field representative of the Department of Revenue who is authorized to collect taxes or money due the Commonwealth may deposit to his special account as field representative of the department any money so collected in a state or national bank in this Commonwealth.
- (2) He shall within forty-eight (48) hours after making such deposits draw a check or checks payable to the State Treasurer for the full amount of the deposit and mail same to the department or transmit same in a manner approved by the department. Nothing in this section shall be construed as authorizing any field representative of the department to enforce or cash, even for the purpose of a deposit, any check or other instrument of value payable to the Commonwealth or any agency thereof.
- (3) Deposits shall be made in such banks as the department may by regulation designate, and subject to such further conditions as the department may prescribe. Any reasonable service charges made by the bank may be paid by the department from its appropriation as other claims against it are paid.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 130, effective June 20, 2005. -- Created 1942 Ky. Acts ch. 144, sec. 2.