

(2) Any employee of any school district who violates any of the administrative regulations in any contract executed on behalf of a school district shall be subject to removal from office. Any person operating a school bus under contract with a school district who fails to comply with any of the administrative regulations shall be guilty of breach of contract and the contract shall be canceled after proper notice and a hearing by the responsible officers of such school district.

SECTION 610. KRS 247.080 IS REPEALED AND REENACTED TO READ AS FOLLOWS:

County boards of education may appropriate such sums of money out of their annual funds as in their wisdom are necessary to aid in carrying on extension work in agriculture and home economics in their respective counties, in connection with the University of Kentucky.

SECTION 611. KRS 273.070 IS REPEALED AND REENACTED TO READ AS FOLLOWS:

Any incorporated college or university in this state may establish adjunct schools and colleges in any part of the state to be operated in connection with it. In order to establish and operate any adjunct school or college the institution establishing it may solicit and receive subscriptions and donations.

SECTION 612. KRS 273.080 IS REPEALED AND REENACTED TO READ AS FOLLOWS:

All property procured for any adjunct school or college shall be held and applied by the governing body of the institution establishing it for the purpose of establishing and maintaining the adjunct school. The governing body may procure grounds and erect buildings for its use and occupation, appoint and remove its teachers, prescribe a course of study for its students, confer degrees of graduation from it and exercise the same general supervision and control over it that they may exercise over their own institution.

SECTION 613. KRS 273.130 IS REPEALED AND REENACTED TO READ AS FOLLOWS:

If any religious society holding land dissolves, the title shall vest in the trustees of the county seminary in which the land lies for the use of that seminary, and if there is no such seminary, then in the county judge/executive, for the benefit of common schools in the county.

SECTION 614. KRS 160.260 IS REPEALED AND REENACTED TO READ AS FOLLOWS:

(1) The voting in county districts shall be by divisions. Each voter shall vote for only one (1) candidate. The legally eligible candidate receiving the highest number of votes cast in his division shall be declared elected.

(2) In independent school districts each voter may vote for as many candidates as there are members to be elected, and the number of board members to be elected shall be indicated. The candidates, in number equal to the number of members to be chosen, who have the highest number of votes shall be declared elected.

SECTION 615. KRS 161.721 IS REPEALED AND REENACTED TO READ AS FOLLOWS:

The superintendent shall be eligible for continuing contract status when he meets all requirements prescribed in KRS 161.720 to 161.810 for continuing contracts for teachers.

PART VI - REPEALED SECTIONS

Section 616. The following KRS sections are repealed:

12.400 Legislative intent - Office of early childhood education and development established - Functions - Special assistant.

12.410 Governor's interagency council on early childhood education and development established - Functions - Members.

12.420 Interagency advisory committee established - Members - Meetings - Operating expenses.

132.750 When mobile home or recreational vehicle classified as real estate.

156.022 Division of surplus property.

156.080 School census - Forms and rules for.

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- 156.090 Certificates of school employees - Board to publish regulations concerning.
- 156.134 Notice of suspension - Answer - Hearing - Appeal.
- 156.165 Superintendent to inform local boards of availability of federal funds for exceptional children.
- 156.170 Superintendent may take special school census.
- 156.180 Superintendent may attend educational conferences.
- 156.220 Superintendent to render advice on any controversy or dispute involving proper administration of public schools.
- 156.490 Governor's conference on education.
- 156.499 Termination of boards, commissions, councils and committees.
- 157.221 Office of education for exceptional children - Functions - Duties of state board for elementary and secondary education.
- 157.545 Power equalization program fund.
- 157.550 Determination of amount of state power equalization support for each school district.
- 157.551
- 157.555 Calculation of amount of state power equalization support.
- 157.560 Determination of maximum rate support - Minimum rate established.
- 157.564 Twenty-five cent school levy tax by district school board necessary for eligibility for state power equalization support.
- 157.570 Procedure for payments of funds to districts.
- 157.575 Power equalization support - Calculation of equivalent tax rate.
- 157.580 Use of power equalization funds.
- 158.090 Kindergartens - Night schools.
- 158.130 Pupils sent to other districts.
- 158.285 Teaching of Kentucky government - Statewide program - Instruction of all grade levels.
- 158.286 Teaching of Kentucky government - Adoption of policies by local school districts.
- 158.295 Development of program to deal with delinquency, drug abuse, vandalism, absenteeism and other related acts of student behavior.
- 158.355 Early childhood education - State policy.
- 158.380 Administration of voter education law.
- 158.385 Instruction required in grades nine to twelve.
- 158.390 Development of comprehensive statewide program for public schools.
- 158.395 Local school district policy.
- 158.405 Administration - Rules and regulations. 158.410 Instruction.
- 158.415 Development of program - Curricula.
- 158.420 Teacher's and administrator's training programs.

- 158.425 Policy of local school district.
- 158.430 Teacher's assistants permitted.
- 158.600 Legislative intent of KRS 158.605 to 158.620 and 157.360.
- 158.605 Definitions for KRS 158.600 to 158.620 and 157.360.
- 158.607 Advisory council for gifted and talented education - Two-year existence - Powers and duties.
- 158.610 Local district requirements to be set by administrative regulation to implement program.
- 158.618 Evaluation procedure to monitor gifted and talented programs.
- 158.620 Reports required.
- 158.640 Legislative purpose.
- 158.6401 Definitions.
- 158.6402 Advisory council for sports medicine programs.
- 158.6403 Implementation of experimental incentive program to assist local school district sports medicine programs.
- 158.660 Intent and purpose.
- 158.665 Basic skills development regulations.
- 158.670 Department to administer Educational Improvement Act - Administrative regulations.
- 158.690 Assessment and testing program - Publication of test results.
- 158.700 Specific duties of department relating to testing.
- 158.720 Coordination of local educational improvement plan with master inservice educational plan -- Technical assistance by department.
- 158.730 Department to submit plans and reports to various officers and agencies.
- 158.740 Title.
- 158.750 Testing on basic skills - Exemption - Remedial instruction - Supplemental classroom units - Selection of students for remedial instruction.
- 158.795 Statewide adult literacy program.
- 158.797 Parenting and family life skills education.
- 158.800 Educational excellence improvement fund - Intent - Allotment of funds.
- 159.110 Expenses of directors of pupil personnel.
- 159.120 Office quarters of directors of pupil personnel.
- 159.240 Continuing school census to be maintained.
- 160.047 Application of KRS 160.045.
- 160.306 Implementation of KRS 160.305 -- Pilot projects.
- 160.360 Assistant superintendents.

160.420 Interest in teacher's claim prohibited.

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160.590 Special funds - Disposition of.

161.025 Kentucky council on teacher education and certification created - Membership - Terms _ Duties.

161.121 Definitions for KRS 161.122.

161.122 Career-ladder commission to develop pilot program - Commission report required - Initiation of two-year program.

161.162 Discrimination prohibited.

161.841 Retirement plan for noninstructional school employees.

165.270 City of first class may provide for training teachers.

165.280 Board of education in county containing city of fourth class may establish junior college - Tax for support - Election on question of establishment.

165.290 What constitutes junior college - Course of instruction.

165.300 Tuition and fees - College fund.

165.310 Site and buildings - Issuance of bonds.

PART VII - REVENUE MEASURES

PART VIIA

Section 617. KRS 139.200 is amended to read as follows:

For the privilege of making "retail sales" or "sales at retail," a tax is hereby imposed upon all retailers at the rate of ~~six [five]~~ percent **(6%) [(5%)]** of the gross receipts of any retailer derived from "retail sales" or "sales at retail" made within this Commonwealth on and after **July 1, 1990** [~~April 1, 1968~~].

Section 618. KRS 139.230 is amended to read as follows:

The department is authorized to prepare suitable brackets of prices for the collection of the taxes imposed by this chapter in order to eliminate fractions of one cent (1), and so that the aggregate collections of taxes by a retailer, so far as may be practicable, shall be equal to ~~six [five]~~ percent **(6%) [(5%)]** of gross receipts or sales price, as the case may be.

Section 619. KRS 139.310 is amended to read as follows:

An excise tax is hereby imposed on the storage, use or other consumption in this state of tangible personal property purchased on and after **July 1, 1990** [~~April 1, 1968~~], for storage, use or other consumption in this state at the rate of ~~six [five]~~ percent **(6%) [(5%)]** of the sales price of the property.

Section 620. KRS 139.320 is amended to read as follows:

(1) The use tax of ~~six [five]~~ percent **(6%) [(5%)]** is hereby levied upon the storage, use or other consumption in this state of any machines, machinery, tools or other equipment brought, imported or caused to be brought into this state for use in constructing, building or repairing any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage, or dredging system, electric or steam railway system, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading or other improvement or structures, or any part thereof. The owner or, if the property is leased the lessee of any such machine, machinery, tools or other equipment shall be liable for the tax provided for in this chapter, to be computed as set out below. The useful life of such machines, tools or other equipment shall be determined by the cabinet in accordance with the depreciable value permitted under KRS Chapter 141 and regulations issued pursuant thereto. Said use tax shall be computed on the basis of such proportion of the original purchase price of such property as the duration of time of use in this state bears to the total useful life. Such tax shall become due immediately upon such property's being brought into this state, and in the absence of satisfactory evidence as to the period of use intended in this state, it shall be presumed that such property will remain in this state for the remainder of its useful life.