

Kentucky Association of Counties

County Revenues Interim Joint Committee on Local Government

June 24, 2025

County Tax Revenue



Total tax revenue – FY2023 \$869.6 million









Occupational License Fee: 44.5%

Property Tax: 34.7%

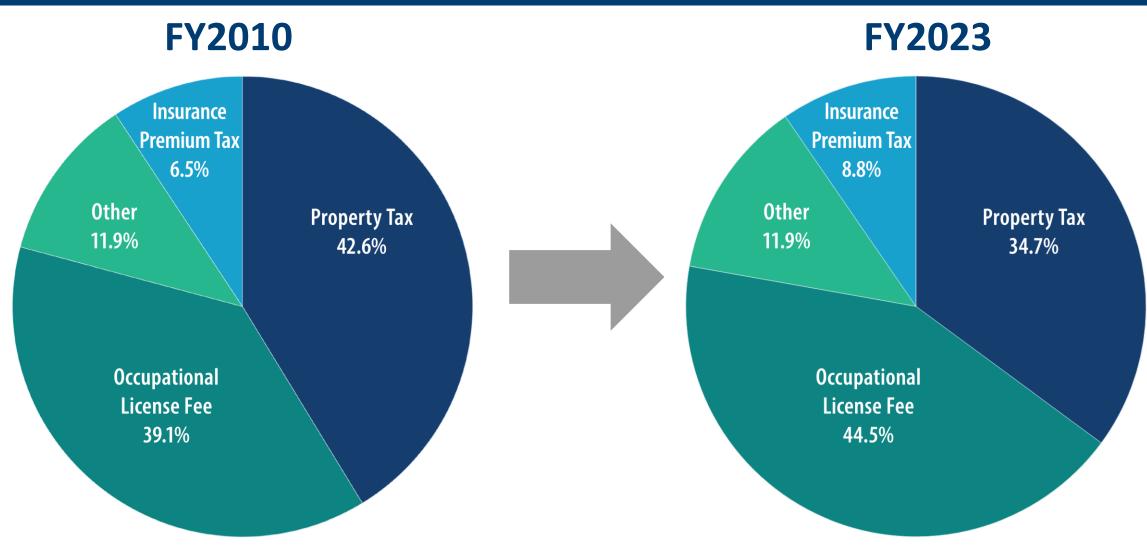
Insurance Premium: 8.8%

Other Sources: 11.9%

Excludes Fayette and Jefferson counties

County Revenue Shift

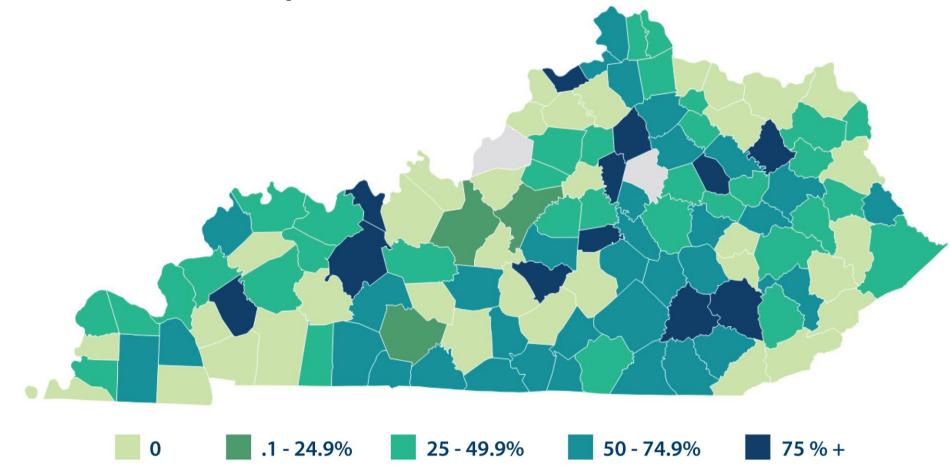




Occupational License Fee



Occupational tax as a percent of total tax revenue

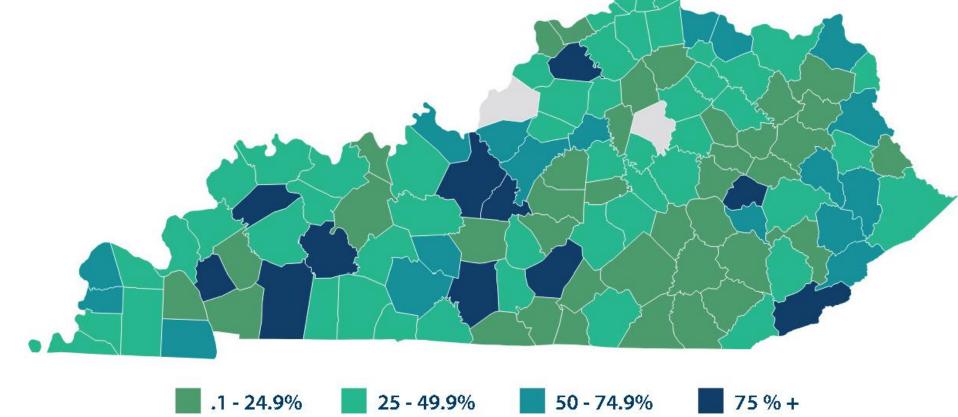


Excludes Fayette and Jefferson counties Source: KACo analysis of Uniform Financial Information Reports (UFIRS), FY2023

Property Tax



Property tax as a percent of total tax revenue



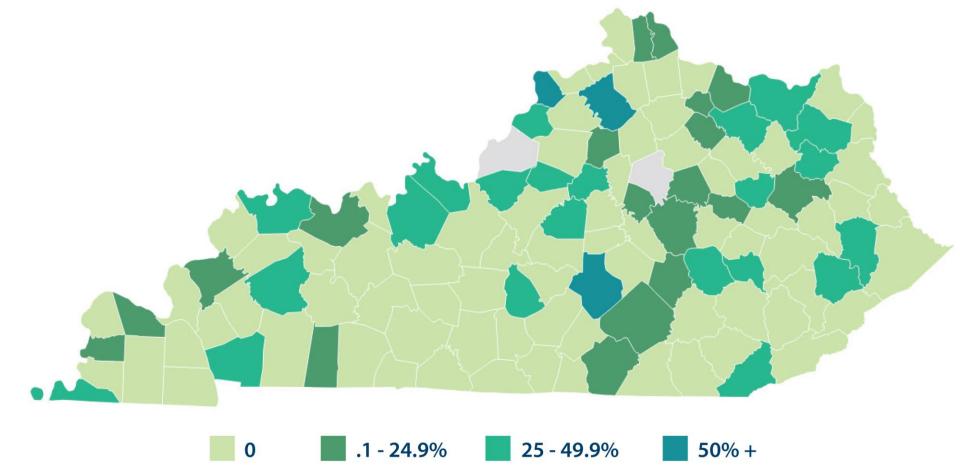
Excludes Fayette and Jefferson counties

Source: KACo analysis of Uniform Financial Information Reports (UFIRS), FY2023

Insurance Premium Tax



Insurance premium tax as a percent of total tax revenue

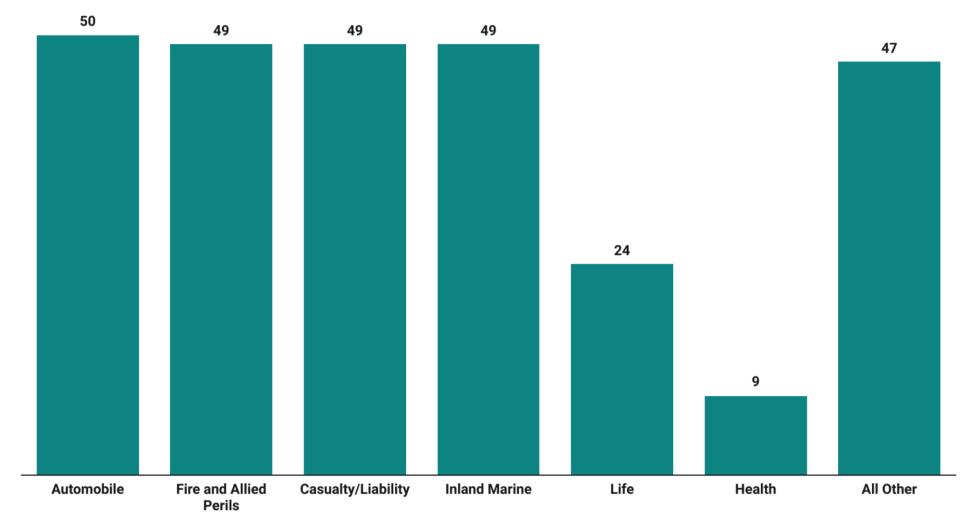


Excludes Fayette and Jefferson counties Source: KACo analysis of Uniform Financial Information Reports (UFIRS), FY2023

Insurance Premium Tax



Number of counties with insurance lines assessed



Expenditures







Five most common countywide taxing districts





Extension Office 115 counties

Health 114 counties



Library 108 counties Soil Conservation 73 counties

Ambulance 35 counties



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