

**177.320 Use of portion of gasoline and special fuel tax revenues for secondary and rural roads, county roads and bridges and the Kentucky Transportation Center -- Allocation of funds.**

- (1) Twenty-two and two-tenths percent (22.2%) of all funds arising from the imposition of taxes provided by KRS 138.220(1) and (2), 138.660(1) and (2) and 234.320 shall be set aside for the construction, reconstruction and maintenance of secondary and rural roads and for no other purpose, and shall be expended for said purposes by the Transportation Cabinet of the Commonwealth of Kentucky according to the terms and conditions prescribed in KRS 177.330 to 177.360.
- (2) On or after July 1, 1980, eighteen and three-tenths percent (18.3%) of all funds arising from the imposition of taxes provided by KRS 138.220(1) and (2), 138.660(1) and (2), and 234.320 shall be set aside for the construction, reconstruction and maintenance of county roads and bridges provided by KRS 179.410 and 179.415.
- (3) All funds set aside in subsection (2) of this section for the construction, reconstruction and maintenance of county roads and bridges shall be allocated to the county in accordance with the formula established in KRS 177.360(1) pursuant to KRS 179.410.
- (4) On or after July 1, 1986, one-tenth of one percent (0.1%) of all funds arising from the imposition of taxes provided by KRS 138.220(1) and (2), 138.660 and 234.320 shall be set aside for the purposes and functions of the Kentucky Transportation Center as established by KRS 177.375 to 177.380, except that the receipts provided to the center by this subsection shall not exceed one hundred ninety thousand dollars (\$190,000) for any fiscal year.

**Effective:** July 1, 2005

**History:** Amended 2005 Ky. Acts ch. 173, Pt. XVII, sec. 3, effective July 1, 2005. -- Amended 1986 Ky. Acts ch. 174, sec. 8, effective July 1, 1986; and ch. 330 sec. 1, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 350, sec. 3, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 265, sec. 10, effective April 1, 1982. -- Amended 1980 Ky. Acts ch. 188, sec. 132, effective July 1, 1980; and ch. 218, sec. 9, effective July 1, 1980. -- Amended 1974 Ky. Acts ch. 291, sec. 1. -- Amended 1972 Ky. Acts ch. 61, sec. 10. -- Created 1948 Ky. Acts ch. 46, sec. 1.

**2026-2028 Budget Reference.** See Transportation Cabinet Budget, 2026 Ky. Acts ch. 167, Pt. I, A, 4, (4) at 2043.