

140.070 Inheritance tax rates.

The tax upon transfers of property as defined in the preceding sections of this chapter shall be at the following rates:

- (1) Class A. In case the transfer is to or for the benefit of a parent, surviving spouse, child by blood, stepchild, child adopted during infancy, child adopted during adulthood who was reared by the decedent during infancy or a grandchild who is the issue of a child by blood, the issue of a stepchild, the issue of a child adopted during adulthood who was reared by the decedent during infancy, the issue of a child adopted during infancy, nephew, niece, or a nephew or niece of the half blood, brother, sister, or brother or sister of the half blood, the tax shall be subject to the provisions of KRS 140.080.

- (2) Class B. In case the transfer is to or for the benefit of a daughter-in-law, son-in-law, aunt or uncle, or a great-grandchild who is the grandchild of a child by blood, of a stepchild or of a child adopted during infancy, the tax, subject to the provisions of KRS 140.080, shall be:

On its value not exceeding \$10,000	4%
On its value exceeding \$10,000, but not exceeding \$20,000	5%
On its value exceeding \$20,000, but not exceeding \$30,000	6%
On its value exceeding \$30,000, but not exceeding \$45,000	8%
On its value exceeding \$45,000, but not exceeding \$60,000	10%
On its value exceeding \$60,000, but not exceeding \$100,000	12%
On its value exceeding \$100,000, but not exceeding \$200,000	14%
On its value exceeding \$200,000	16%

- (3) Class C. In case the transfer is to or for the benefit of any educational, religious, or other institutions, societies, or associations, or to any cities, towns, or public institutions not exempted by KRS 140.060, or to any person not included in either Class A or Class B, the tax, subject to the provisions of KRS 140.080, shall be:

On its value not exceeding \$10,000	6%
On its value exceeding \$10,000, but not exceeding \$20,000	8%
On its value exceeding \$20,000, but not exceeding \$30,000	10%
On its value exceeding \$30,000, but not exceeding \$45,000	12%
On its value exceeding \$45,000, but not exceeding \$60,000	14%
On its value exceeding \$60,000	16%

Effective: April 27, 2026

History: Amended 2026 Ky. Acts ch. 198, sec. 40, effective April 27, 2026. -- Amended 1995 (2d Extra. Sess.) Ky. Acts ch. 2, sec. 1, effective July 1, 1995. -- Amended 1990 Ky. Acts ch. 31, sec. 1, effective July 13, 1990; and ch. 142, sec. 1, effective July 13, 1990. -- Amended 1978 Ky. Acts ch. 138, sec. 1, effective June 17, 1978. -- Amended 1948 Ky. Acts ch. 96, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281a-19.

Legislative Research Commission Note (4/27/2026). 2026 Ky. Acts ch. 198, sec. 68, provides that the amendments to KRS 140.070 in 2026 Ky. Acts ch. 198, sec. 40, apply to estates of decedents who died on or after January 1, 2026.