

**65.306 Required notice prior to creation of taxing district -- Territory included --
Relation to county industrial districts.**

- (1) (a) Before the execution of an interlocal agreement to create a district, all local governments with territory wholly or partially within the boundaries of the multicounty region shall be provided written notice of the intent to create the district by the governing body of the local governments seeking to create the district.
- (b) The written notice shall:
 - 1. Be delivered no less than thirty (30) days prior to the execution of the agreement to the chief executive officer of each local government with territory wholly or partially within the boundaries of the multicounty region, by certified mail or official electronic delivery;
 - 2. Identify the proposed participating entities;
 - 3. Describe the proposed boundaries of the district;
 - 4. Include a summary of the anticipated tax structure; and
 - 5. Specify the infrastructure development projects that will be supported by the revenues generated from the tax structure.
- (2) (a) Notwithstanding any provision of law to the contrary, a city shall not be required to participate in a district unless the city has adopted an ordinance or resolution authorizing participation.
- (b) A district shall not include any portion of a city located within its geographic boundaries that has not consented to participation under paragraph (a) of this subsection.
- (c) KRS 65.301 to 65.306 shall not be construed to limit a city's authority to levy and collect an occupational license tax under KRS 91.200 or 91.280 unless the city has voluntarily joined a district and agreed to the imposition of an occupational tax by the district under KRS 65.302(3).
- (d) Notwithstanding KRS 81A.534(1), a district created pursuant to KRS 65.301 to 65.306 that is wholly located within unincorporated territory of one (1) or more counties and meets the requirements of KRS 81A.534(2) shall qualify automatically as a county industrial district under the provisions of KRS 81A.532 to 81A.536 upon the enactment of a single, final ordinance designating the district as a county industrial district by the fiscal court of any county or counties in which the district is physically located. Except for the county or counties in which the district is physically located that enact an ordinance designating the county industrial district, any county industrial district created in the manner authorized by this paragraph shall not be deemed to constitute a county industrial district under KRS 81A.534(4) for any other counties participating in the district.

Effective: July 15, 2026

History: Created 2026 Ky. Acts ch. 161, sec. 30, effective July 15, 2026.