

238.570 Charitable gaming fee -- Charitable gaming regulatory account.

- (1) A fee is imposed on charitable gaming in the amount of fifty-three hundredths of one percent (0.53%) of gross receipts derived from all charitable gaming conducted by charitable organizations required to be licensed in the Commonwealth of Kentucky. Each licensed charitable organization shall remit to the corporation all moneys due. Failure by a licensed charitable organization to timely remit the fee required under this subsection upon notice of delinquency shall constitute grounds for disciplinary action in accordance with KRS 238.560.
- (2) The charitable gaming regulatory account is hereby created as a corporate account within the agency revenue fund and under the control of the Kentucky Horse Racing and Gaming Corporation. All revenues generated from the fee levied in subsection (1) of this section from license fees and from administrative fines imposed by the office shall be deposited in this account. Fund amounts attributable to the fee levied in subsection (1) of this section that are not expended at the close of a fiscal year shall not lapse but shall be carried forward to the next fiscal year.

Effective: July 1, 2025

History: Amended 2025 Ky. Acts ch. 124, sec. 31, effective July 1, 2025. -- Amended 2024 Ky. Acts ch. 171, sec. 28, effective July 1, 2025. -- Amended 2010 Ky. Acts ch. 24, sec. 548, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 120, sec. 3, effective June 26, 2007. -- Amended 2005 Ky. Acts ch. 157, sec. 1, effective June 20, 2005. -- Amended 2000 Ky. Acts ch. 374, sec. 16, effective July 14, 2000. -- Amended 1998 Ky. Acts ch. 232, sec. 14, effective April 1, 1998. -- Amended 1996 Ky. Acts ch. 331, sec. 13, effective April 10, 1996. -- Created 1994 Ky. Acts ch. 66, sec. 15, effective March 16, 1994.

Legislative Research Commission Note (6/20/2005). 2005 Ky. Acts ch. 157, sec. 2, states that the amendment to the amount of the fee in subsection (1) of this statute made in 2005 Ky. Acts ch. 157, sec. 1, is retroactive to July 1, 2004.