

160.607 Rate of tax -- Sunset on new taxes.

- (1) The school tax authorized by KRS 160.482 to 160.488 and 160.605 shall be at a single uniform rate not to exceed one-half of one percent (0.5%) and shall continue from year to year until changed as prescribed in KRS 160.635 and 160.484.
- (2) Any county having five hundred thousand (500,000) or more inhabitants is authorized to increase the school tax rate to exceed the maximum set in subsection (1) of this section by one-quarter of one percent (0.25%) before April 14, 2026.
- (3) Beginning on or after January 1, 2027:
 - (a) A school tax is not authorized to be imposed under KRS 160.482 to 160.488 and 160.605 in a school district that does not already have one imposed; and
 - (b) The rate of a school tax imposed under KRS 160.482 to 160.488 and 160.605 shall never increase.

Effective: April 14, 2026

History: Amended 2026 Ky. Acts ch. 161, sec. 77, effective April 14, 2026. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 460, effective July 13, 1990. -- Amended 1974 Ky. Acts ch. 251, sec. 1. -- Amended 1972 Ky. Acts ch. 254, sec. 4. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 7.