

**160.483 Occupational license fees, rates, exemptions (counties of 300,000) -- Sunset on new taxes -- Regulation of ministers.**

- (1) (a) The license fees imposed under KRS 160.482 to 160.488 on businesses, trades, occupations, and professions shall be at a single, uniform percentage rate not to exceed one-half of one percent (0.5%) of:
  1. Salaries, wages, and commissions, and other compensations earned by persons within the county for work done and services performed or rendered in the county; and
  2. The net profits of all businesses, trades, occupations, and professions, for activities conducted in the county.
- (b) Beginning on or after January 1, 2027:
  1. 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
  2. The rate of a school tax imposed under KRS 160.482 to 160.488 and 160.605 shall never increase.
- (2) The license fees, once imposed, shall continue from year to year until changed as prescribed in KRS 160.484.
- (3) (a) It is the intent of the General Assembly to continue the exemption from local license fees and occupational taxes that existed on January 1, 2006, for providers of multichannel video programming services or communications services as defined in KRS 136.602 that were taxed under KRS 136.120 prior to January 1, 2006.
- (b) To further this intent, no company providing multichannel video programming services or communications services as defined in KRS 136.602 shall be required to pay a license fee. If only a portion of an entity's business is providing multichannel video programming services or communications services, including products or services that are related to and provided in support of the multichannel video programming services or communications services, this exclusion applies only to that portion of the business that provides multichannel video programming services or communications services, including products or services that are related to and provided in support of the multichannel video programming services or communications services.
- (4) No license fee shall be imposed upon or collected from:
  - (a) Any bank, trust company, combined bank and trust company, combined trust, banking and title business in this state;
  - (b) Any savings and loan association whether state or federally chartered;
  - (c) Any income received by members of the Kentucky National Guard for active duty training, unit training assemblies, and annual field training;
  - (d) Any income received by precinct workers for election training or work at election booths in state, county, and local primary, regular, or special elections;

- (e) A public service company which pays an ad valorem tax; or
  - (f) Any individual who is not a resident of the county of the tax-levying authority imposing the tax.
- (5) Pursuant to this section, no tax-levying authority shall regulate any aspect of the manner in which any duly ordained, commissioned, or denominationally licensed minister of religion may perform his or her duties and activities as a minister of religion. Duly ordained, commissioned, or denominationally licensed ministers of religion shall be subject to the same license fees imposed on others by the tax-levying authority on salaries, wages, commissions, and other compensation earned for work done and services performed or rendered.

**Effective:** April 14, 2026

**History:** Amended 2026 Ky. Acts ch. 161, sec. 78, effective April 14, 2026. -- Amended 2005 Ky. Acts ch. 167, sec. 5, effective July 1, 2005; and ch. 168, sec. 76, effective January 1, 2006. -- Amended 1998 Ky. Acts ch. 509, sec. 6, effective July 15, 1998. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 443, effective July 13, 1990. -- Amended 1976 Ky. Acts ch. 104, sec. 2; and ch. 301, sec. 7. -- Created 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 17.

**Legislative Research Commission Note** (1/1/2006). This section was amended by 2005 Ky. Acts chs. 167 and 168, which do not appear to be in conflict and have been codified together.