

160.484 Occupational license fees, imposition and discontinuation (counties of 300,000) -- Sunset on new taxes.

- (1) Except as provided in subsections (2), (3), and (4) of this section the fiscal court has discretion to impose or not impose the license fees authorized by KRS 160.482 to 160.488 at a percentage rate, not to exceed one-half of one percent (0.5%), determined by the fiscal court. A fiscal court shall not proceed under this subsection without first giving all boards of education in the county thirty (30) days notice of its intention.
- (2) If one (1) or more boards of education of school districts within the county which contain at least ninety percent (90%) of county's inhabitants, in the same calendar year certify to the fiscal court requests for a license fee at an identical percentage rate, not to exceed one-half of one percent (0.5%), then the fiscal court shall impose such license fees at the requested rate.
- (3) Any license fees imposed under subsection (1) or (2) of this section shall remain in full effect from year to year until all boards of education within the county have certified to the fiscal court requests for a reduction in the percentage rate theretofore imposed. Thereafter, the fiscal court shall reduce the rate to the highest rate certified as yet necessary by any local board of education in the county. The fiscal court may require each local board of education to make no more than one (1) certificate annually.
- (4) 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. 79, effective April 14, 2026. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 444, effective July 13, 1990. -- Created 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 18.