

**160.593 Levy of occupational license tax and utility gross receipts license tax for schools.**

- (1) Any board of education of a school district may, after compliance with the public hearing requirement contained in KRS 160.603, levy school taxes authorized by KRS 160.593 to 160.597, 160.601 to 160.617, and 160.635 to 160.648. The imposition of any tax levied under the provisions of 160.593 to 160.597, 160.601 to 160.617, and 160.635 to 160.648 shall be limited to the territory of the school district except as provided in subsection (2) of this section.
- (2) Two (2) or more boards of education may agree in writing to levy identical school taxes authorized by KRS 160.605 to 160.611 and 160.613 to 160.617. After the levying in each district so agreeing of a tax under the terms of such agreement, the receipts from said tax shall be held in a common fund and disbursed therefrom to each district on the basis of average daily attendance, as set forth in KRS 160.644. Any districts levying taxes under the terms of such an agreement shall be deemed to constitute a combined taxing district for the purposes of reference in KRS Chapter 160.

**Effective:** April 14, 2026

**History:** Amended 2026 Ky. Acts ch. 161, sec. 81, effective April 14, 2026. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 455, effective July 13, 1990. -- Amended 1984 Ky. Acts ch. 43, sec. 1, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 98, sec. 1, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 155, sec. 82, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 127, sec. 8. -- Amended 1974 Ky. Acts ch. 125, sec. 1; and ch. 308, sec. 35. -- Amended 1972 Ky. Acts ch. 203, sec. 19; and ch. 271, sec. 1. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 1.